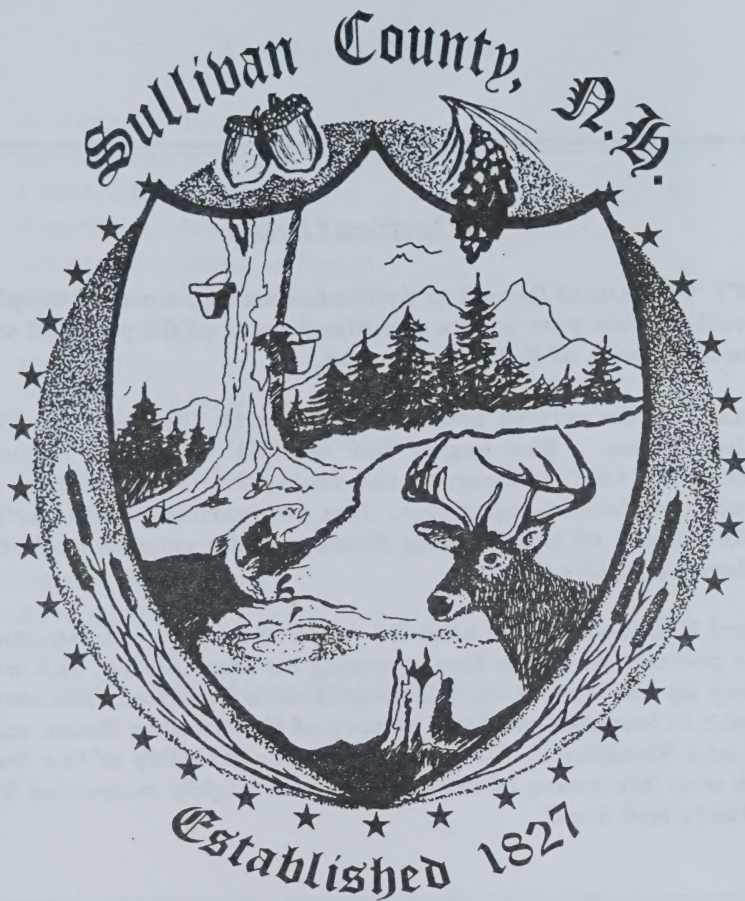


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ANNUAL REPORTS
of the
Commissioners, Treasurer
and other
County Officials

Fiscal Year 1996
July 1, 1995 to June 30, 1996



ANNUAL REPORTS
of the
Commissioners, Treasurer
and other
County Officials

Fiscal Year 1996
July 1, 1995 to June 30, 1996

Dedication

The FY '96 Annual Report is dedicated to two County Employees who retired this year with a combined total of 68 years of service to the residents of Sullivan County.

Norma Janelle retired after 35 years with the Sullivan County Nursing Home. She began her service with the County on February 16, 1960 and served the residents of the Nursing Home in several different capacities. Her dedication to and caring for the Residents of the Nursing Home will be missed by both the Residents and the Staff.

Richard E. Breed retired after 33 years of service. He started out in the position of Office Boy, working for Mrs. Ahern, and worked his way up the Assistant Administrator's Position. Richard was a wealth of knowledge of the history of the Nursing Home and the Farm and Woodlands. He represented the stability of the Nursing Home over his years of service and was highly respected by the Residents and Staff.

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COUNTY OFFICERS

COMMISSIONERS*

Frank MacConnell, Jr.	District #2	Chairman
Donald B. Fontaine, Sr.	District #1	Vice Chairman
Robert Morrow	District #3	Clerk

TREASURER*

Peter R. Lovely	Newport
-----------------	---------

COUNTY ATTORNEY*

Marc Hathaway	Newport
---------------	---------

REGISTRAR OF PROBATE*

Diane M. Davis	Newport
----------------	---------

REGISTRAR OF DEEDS*

Sharron A. King	Claremont
-----------------	-----------

SHERIFF*

Michael Prozzo	Claremont
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OTHER OFFICERS

Assistant County Attorney	Constance Stratton	Newport
Clerk of Superior Court	Peter Wolfe	Bradford
County Coordinator	Catherine Thurston	Newport
Judge of Probate	Michael R. Feeney	Sunapee
Medical Referee	Warren L. Franz, M.D.	Newport
Victim Witness Coordinator	Cynthia Vezina	Claremont

* Elected Officials

DEPUTY SHERIFFS

FULL TIME

William J. Ball
David E. Tucker
Walter D. Coons

Newport
Enfield
Charlestown

SHERIFF'S OFFICE

Doris A. Hale
Barbara E. Sprague

Administrative Secretary
Civil Secretary

PART TIME **7-1-95 TO 12-31-95**

Frederick J. Domini
Ronald D. Evans
Richard R. Guere (Bailiff)
Doris A. Hale
Peter J. Hickey
Clarence "Bob" Howard
Clayton B. Phillips
William "Buzz" Raymond, Jr.
Barbara E. Sprague
Denise M. Weaver
David A. Webber

Charlestown
Andover
Sunapee
Claremont
Newport
Springfield
Croydon
Claremont
Weathersfield, VT
Sunapee
Newport

PART TIME **1-1-96 TO 6-30-96**

Colby D. Casey
Thomas P. Cummings
Frederick J. Domini
Ronald D. Evans
Richard R. Guere (Bailiff)
Doris A. Hale
Peter J. Hickey
Clarence "Bob" Howard
Clayton B. Phillips
William "Buzz" Raymond, Jr.
Barbara E. Sprague

Claremont
Newport
Charlestown
Andover
Sunapee
Claremont
Newport
Springfield
Croydon
Claremont
Weathersfield, VT

SPECIAL

Natalie L. Mitchell

Claremont

REGISTRY OF DEEDS OFFICE

Karen Rossiter
Chaunce Baker
Judy Christensen
Tammy Hisel
Sandra Hess

Deputy Registrar
Clerk
Clerk
Clerk
Clerk

COUNTY ATTORNEY OFFICE

Brenda Carney

Administrative Secretary

COMMISSIONERS OFFICE

Sherrie Curtis
Janice Bryk
Melanie O'Sullivan
Catherine Thurston
Doireann Violette
Arthur Porter

Human Services Administrator
Payroll Clerk
Accounting Clerk/Receptionist
County Coordinator
Accounts Payable Clerk
Custodian

COUNTY HOME AND NURSING HOSPITAL

Robert Hemenway

Administrator

Richard Breed

Assistant Administrator
(Retired)

Howard Tawney

Human Resource Manager

Delores Gregory

Director of Nursing
(to 9-26-95)

Dorothy Ruderman

Director of Nursing
(11-19-95 to present)

DEPARTMENT OF CORRECTIONS

Sandra LaPointe

Superintendent

Glenn Libby

Assistant Superintendent

CONSERVATION DISTRICT

Janice Heighes
Sandra Sears

District Manager
Clerk/Typist
(to 12/10/95)

SULLIVAN COUNTY CONVENTION

Rudolf Adler
David C. Allison
Thomas A. Behrens
John Cloutier
Gordon B. Flint
Ronald S. Greenleaf
Richard H. Krueger
Eric Lindblade
Lorraine R. Palmer
Frederick Peyron
Robert Scott
Merle W. Schotanus, Chairman
Sandra Stettenheim
Allen Whipple

Lempster
Cornish
Sunapee
Claremont
Newport
Charlestown
Claremont
Charlestown
Claremont
Newport
Newport
Graham
Plainfield
Claremont

EXECUTIVE COMMITTEE

Gordon Flint, Chairman
Rudolf Adler
Eric Lindblade

Lorraine Palmer
Sandra Stettenheim
David Allison

GENERAL INFORMATION

POPULATION OF SULLIVAN COUNTY: 38,592

SULLIVAN COUNTY CONSISTS OF 14 TOWNS 1 CITY

ACWORTH, CHARLESTOWN, CLAREMONT, CORNISH, CROYDON, GOSHEN,
GRANTHAM, LANGDON, LEMPSTER, NEWPORT, PLAINFIELD, SPRINGFIELD,
SUNAPEE, UNITY, WASHINGTON.

COUNTY WAS ESTABLISHED IN 1827

COUNTY SEAT IS LOCATED IN NEWPORT

COUNTY SIZE--528 SQUARE MILES

COUNTY OWNS APPROXIMATELY 1500 ACRES OF LAND

TOTAL FY'96 BUDGET: \$17,499,833.

Of this, \$5,272,670. was raised by County Tax

AVERAGE NUMBER OF EMPLOYEES: 325

FACILITY CAPACITY:

COUNTY HOME: 188

DEPARTMENT OF CORRECTIONS:

BLOCK: 28
HOUSE: 36
FEMALE: 3

DAILY RATES:

COUNTY HOME

Medicaid Resident---Any Building	\$111.07
Sanders -----Private	123.50
Semi-Private	120.50
Stearns-----Private	128.50
Semi-Private	125.50

RESPIRE CARE

\$90.00/day

MINUTES OF THE SULLIVAN COUNTY FINANCE COMMITTEE

DATE: July 5, 1995

PLACE: Commissioners' Conference Room, Newport, NH

PRESENT: Rep. Rudolf Adler Rep. David C Allison
Rep. Gordon B Flint Rep. Eric Lindblade
Rep. Sandra B Stettenheim

ALSO PRESENT: Comm. Donald Fontaine, Frank MacConnell, and Robert Morrow,
Adm. Robert Hemenway, Asst. Adm. Richard Breed, Cty. Coord. Catherine E Thurston,
Treas. Peter Lovely

Chair Flint opened the meeting at 6:20pm. Following explanation and discussion, Lindblade moved that **Approval be given to the Treasurer to borrow FIVE MILLION DOLLARS (\$5,000,000.00) upon the order of the County Commissioners pursuant to RSA29:8.** Seconded by Adler. Passed unanimously.

Members of the Committee were appraised of the additional recommended changes to the budget: \$20,000 reduction in interest and the addition of the \$1.9million bond to the budget as both revenue and expense items. Flint noted that the Finance Committee would meet immediately following the close of the upcoming public hearing to act on both matters as well as any other changes which might be necessary as a result of the public hearing.

There being no further business, Allison moved that the meeting be adjourned. Seconded by Adler. Passed unanimously. Meeting adjourned at 6:45pm.

Respectfully submitted,


Sandra B Stettenheim, Clerk

MINUTES OF THE SULLIVAN COUNTY FINANCE COMMITTEE

DATE: July 5, 1995

PLACE: Superior Court, Newport, NH

PRESENT: Rep. Rudolf Adler

Rep. David C Allison

Rep. Gordon B Flint

Rep. Eric Lindblade

Rep. Merle Schotanus

Rep. Sandra B Stettenheim

Chair Flint opened the meeting at 7:25pm. Allison moved that **Account 40970, Bonded Debt, be reduced by \$20,000, to read \$168,047**, and that the **\$1.9million bond be entered in the FY'96 Budget in Fund 042 in both revenue and expense**. Seconded by Eric Lindblade. Passed unanimously. There being no further business, the meeting was adjourned at 7:25pm.

Respectfully submitted,

A handwritten signature in cursive script that reads "Sandra B Stettenheim".

Sandra B Stettenheim, Clerk

MINUTES OF SULLIVAN COUNTY DELEGATION
CONVENTION

DATE: July 7, 1995

PLACE: Ahern Recreation Bldg, County Complex, Unity, NH

PRESENT: Rep. Rudolf Adler	Rep. David C Allison
Rep. John R Cloutier	Rep. Gordon B Flint
Rep. Richard M Krueger	Rep. Eric Lindblade
Rep. Robert Scott	Rep. Merle W Schotanus
Rep. Sandra B Stettenheim	Rep. Allen Whipple

ALSO PRESENT: Comms. Donald Fontaine & Robert Morrow,
Adm. Robert Hemenway, Asst Adm. Richard Breed, Cty Coord. Catherine Thurston,
Sheriff Michael L Prozzo, Jr, Corrections Supt. Sandra LaPointe,
UNH/Coop. Extension Coord. Charlene Baxter

Schotanus, Chair of the Delegation, opened the meeting at 1:04pm. Allison lead the pledge of allegiance to the flag.

Flint moved that **The reimbursement per view by the medical referee not exceed \$100 and that mileage be reimbursed at \$.29 per mile.** Seconded by Richard Krueger. Passed unanimously.

Flint moved that **The budget for FY'96 be set at \$17,499,833.** Seconded by Adler. Following explanation and discussion, the motion passed with 9 yeas(Y), 1 nay(N), and 4 absent(A):

Rep. Rudolf Adler - Y	Rep. David C Allison - Y
Rep. Thomas A Behrens - A	Rep. John R Cloutier - Y
Rep. Gordon B Flint - Y	Rep. Ronald S Greenleaf - A
Rep. Richard M Krueger - Y	Rep. Eric Lindblade - Y
Rep. Lorraine R Palmer - A	Rep. Fredrick Peyron - A
Rep Robert Scott - Y	Rep. Merle W Schotanus - Y
Rep. Sandra B Stettenheim - Y	Rep. Allen Whipple - N

Schotanus explained that since Greenleaf had been unable to attend meetings, the Chair appointed Adler to be the Delegation Liaison with the UNH/County Extension Council. The Chair also appointed Lindblade (Chair), Adler, and Cloutier as members of an ad-hoc committee to work with the Commissioners to review a memorandum of understanding regarding UNH/County Extension in Sullivan County and make a recommendation on the Extension becoming a full department of the County. The ad-hoc committee is asked to report with recommendations to the Delegation October 16, at which time the first quarter financials will also be reviewed.

Schotanus recommended the Forest Management Advisory Committee be reactivated. He intends to appoint the members at the October 16 meeting.

Krueger moved that **The Commissioners be authorized to dispose of the 43 volumes of books and records in accordance with Evan Hill's letter dated July 3, 1995, with the understanding the material would be available to the public.** Seconded by Cloutier. Following discussion, including expressed appreciation for the accomplished task, the motion passed unanimously. Schotanus asked that appreciation

be expressed to Evan Hill.

Stettenheim moved to **Authorize the County Commissioners to apply for, receive and expend federal and state grants which become available during the course of the year, and also accept and expend money from any other governmental unit or private source to be used for purposes for which the county may legally appropriate money.** Seconded by Lindblade. Passed unanimously.

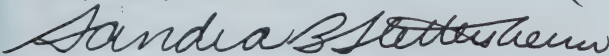
Krueger moved that **The County Delegation Finance Committee, in cooperation with the County Commissioners, adhere to the requirements contained in RSA 24:14 & 15.** Seconded by Lindblade. Following explanation, the motion passed unanimously.

Following up on comments made by Whipple during the discussion of the \$140,000 in grants in the budget, Allison stated that it was incumbent upon the Delegation to know what the agencies were doing, how they were doing it and how the Delegation could better support their efforts. Morrow responded that the Commissioners intended to enhance their present evaluation of the grants and that they will review their plan with the Delegation's Finance Committee before implementation.

Schotanus reminded members of the Delegation of the October 16 meeting, time and place to be determined by the Chair at a later date. On behalf of the Delegation, Schotanus expressed appreciation for the lunch and for the budget preparation and other work done by the commissioners and administration. Krueger moved that the meeting be adjourned. Seconded by Flint. Passed unanimously.

Schotanus adjourned the meeting at 2:32pm.

Respectfully submitted,

A handwritten signature in cursive script, reading "Sandra B. Stettenheim". The signature is written in dark ink and is positioned above the printed name.

Sandra B Stettenheim, Clerk

MINUTES OF THE SULLIVAN COUNTY FINANCE COMMITTEE

DATE: October 16, 1995

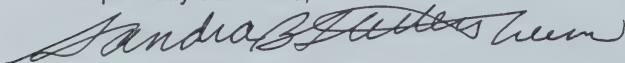
PLACE: Commissioners' Conference Room, Newport, NH

PRESENT: Rep. Rudolf Adler Rep. David C Allison
 Rep. Gordon B Flint Rep. Eric Lindblade
 Rep. Lorraine Palmer Rep. Merle Schotanus
 Rep. Sandra Stettenheim

ALSO PRESENT: Comms. Donald Fontaine & Robert Morrow, Adm. Robert Hemenway, Asst Adm. Richard Breed, Coord. Catherine Thurston, Corrections Supt. Sandra LaPointe, Human Res Dir. Howard Tawney, UNH/Coop Extension Coord. Charlene Baxter

Flint, Chair of the Finance Committee, called the meeting to order at 1:30pm. Adm. Hemenway reviewed the first quarter financials. Following discussion, Allison moved that **The first quarter financial review be approved.** Seconded by Adler. Passed unanimously. The meeting was adjourned at 1:55pm.

Respectfully submitted,



Sandra B Stettenheim, Clerk

MINUTES OF SULLIVAN COUNTY DELEGATION

DATE: October 16, 1995

PLACE: Commissioners' Conference Room, Newport, NH

PRESENT: Rep. Rudolf Adler	Rep. David C Allison
Rep. John R Cloutier	Rep. Gordon B Flint
Rep. Richard M Krueger	Rep. Lorraine R Palmer
Rep. Fredrick Peyron	Rep. Merle W Schotanus
Rep. Sandra B Stettenheim	Rep. Allen Whipple

ALSO PRESENT: Comms. Donald Fontaine & Robert Morrow, Adm. Robert Hemenway, Asst Adm. Richard Breed, Coord. Catherine Thurston, Corrections Supt. Sandra LaPointe, Human Res Dir. Howard Tawney, UNH/Coop Extension Coord. Charlene Baxter

Schotanus, Chair of the Delegation, opened the meeting at 2:00pm. He urged Representatives to attend the Information Meeting on NH Welfare Reform to be held on Tuesday, October 17 at Claremont City Hall from 2:00pm to 4:00pm for agency representatives and from 6:00pm to 8:00pm for the public.

Following review, Flint moved that **The minutes of the July 7, 1995 meeting be approved as presented.** Seconded by Krueger. Passed unanimously.

Flint, Chair of the Finance Committee, reported on the Committee's meeting held earlier in the afternoon. Adm. Hemenway presented an analysis of the impact of HB32 on the Sullivan County Nursing Home. Following discussion, Allison moved that **The first quarter financial review be approved.** Seconded by Peyron. Passed unanimously.

In the absence of Lindblade, Chair of the ad-hoc committee to work with the Commissioners to review a memorandum of understanding regarding UNH/County Extension in Sullivan County, Adler presented the report of the committee's work. In addition to Adler as the liaison appointed to the County Extension Advisory Board at the July 7 annual meeting, the Commissioners will also appoint a representative to the Board. A draft of the Memorandum of Understanding and addendum was reviewed. Adler moved that **Effective July 1, 1996 , the UNH/Cooperative Extension become a full department of the County.** Seconded by Krueger. The motion passed unanimously, with 10 yeas(Y) and 4 absent(A):

Rep. Rudolf Adler - Y	Rep. David C Allison - Y
Rep. Thomas A Behrens - A	Rep. John R Cloutier - Y
Rep. Gordon B Flint - Y	Rep. Ronald S Greenleaf - A
Rep. Richard M Krueger - Y	Rep. Eric Lindblade - A
Rep. Lorraine R Palmer - Y	Rep. Fredrick Peyron - Y
Rep. Robert Scott - A	Rep. Merle W Shotanus - Y
Rep. Sandra B Stettenheim - Y	Rep. Allen Whipple - Y

Adler moved that **The County sign the Memorandum of Understanding and its addendum with the University of NH as it concerns the Extension Service to be**

effective October 16, 1995. Seconded by Kruger. The motion passed unanimously, with 10 yeas(Y) and 4 absent(A):

Rep. Rudolf Adler - Y	Rep. David C Allison - Y
Rep. Thomas A Behrens - A	Rep. John R Cloutier - Y
Rep. Gordon B Flint - Y	Rep. Ronald S Greenleaf - A
Rep. Richard M Krueger - Y	Rep. Eric Lindblade - A
Rep. Lorraine R Palmer - Y	Rep. Fredrick Peyron - Y
Rep Robert Scott - A	Rep. Merle W Shotanus - Y
Rep. Sandra B Stettenheim - Y	Rep. Allen Whipple - Y

Comm Marrow presented the Commissioners' report, noting that Adm Hemenway had spoken to the impact of HB32 during the Finance Committee's report. Following discussion, Kruger moved **Support of the Commissioners' decision to purchase a computer system, which had been presented at the annual meeting.** Seconded by Flint. Following discussion, the motion passed unanimously. Reports were also made on the status of the Conservation District, the Nursing Home Capital Project, and the Corrections Capital Project. Marrow noted the Commissioners are seeking volunteers for an oversight committee for the two capital projects.

Allison gave an update on the needs assessment for children at risk in the county as requested by the Finance Committee in 1994. Those present agreed with Schotanus that the Delegation be recorded as philosophically approving the work to date of the Children of Sullivan County group.

Schotanus requested that the Personnel Committee meet at the rise of the meeting. There being no further business, Adler moved that **The meeting be adjourned.** Seconded by Flint. The motion passed unanimously. The meeting was adjourned at 3:55pm.

Respectfully submitted,



Sandra B Stettenheim, Clerk

MINUTES OF FINANCE COMMITTEE

DATE: November 20, 1995
PLACE: Commissioners' Conference Room, Newport, NH

PRESENT: Rep. Rudolf Adler Rep. David C Allison
 Rep. Gordon B Flint Rep. Eric Lindblade
 Rep. Lorraine R Palmer Rep. Merle W Schotanus
 Rep. Sandra B Stettenheim Rep. Allen Whipple

ALSO PRESENT: Comms. Donald Fontaine & Robert Morrow, Adm. Robert Hemenway, Coord. Catherine Thurston, Sheriff Michael L Prozzo, Jr, Corrections Supt. Sandra LaPointe

Flint, Chair of the Finance Committee, called the meeting to order at 9:38pm. Sheriff Prozzo, Jr. presented information regarding the four year purchase/lease for cruisers. Following discussion, Allison moved that **The recommendation of the Commissioners to enter into a four year purchase/lease arrangement for four cruisers for the Sheriff's department be adopted.** Seconded by Adler. Passed unanimously.

Hemenway presented three options which have been discussed to date by the Commissioners concerning utilization of Maple Hill. In accordance with RSA 91A:2(b), Lindblade moved that **The Committee enter executive session to discuss option 2.** Seconded by Palmer.

Rep. Rudolf Adler - Y Rep. David C Allison - Y
Rep. Gordon B Flint - Y Rep. Eric Lindblade - Y
Rep. Lorraine R Palmer - Y

Passed with 5 yeas, 0 nos. The Committee entered executive session at 10:23am. In accordance with RSA 91A:2(b), Lindblade moved that **The Committee exit executive session.** Seconded by Allison.

Rep. Rudolf Adler - Y Rep. David C Allison - Y
Rep. Gordon B Flint - Y Rep. Eric Lindblade - Y
Rep. Lorraine R Palmer - Y

Passed with 5 yeas and 0 nays. The Committee exited executive session at 10:34am. Following discussion of option 3, Palmer moved that **The Commissioners and Hemenway gather more information and report on the issues concerning the utilization of Maple Hill as a home for abused and neglected adolescent girls.** Seconded by Allison. Passed with 3 yeas and 2 nays.

Hemenway presented the idea of naming the new wing at the County Home at the groundbreaking in April, 1996. He asked for names of individuals who had made significant contributions to the County Home be submitted to the Commissioners. He also presented brief status report on the capital project.

LaPointe presented an update on the Corrections capital project as well as the priorities of ventilation, secure windows, and locking systems. She spoke of the dilemma presented by the new state law requiring 17 year olds to be processed as adults and the federal law which classifies them as juveniles. There was also discussion of the contract concerning housing of state prisoners.

Schotanus spoke of the presentation at the NH Municipal Association annual meeting on Welfare Reform to which Representatives had been invited and the potential impact on local communities of changes at the federal and state levels.

There being no further business, the meeting was adjourned at 11:35am.

Respectfully submitted,

A handwritten signature in cursive script, reading "Sandra B Stettenheim". The signature is written in dark ink and is positioned above the printed name.

Sandra B Stettenheim, Clerk

MINUTES OF SULLIVAN COUNTY FINANCE COMMITTEE

DATE: January 22, 1996
PLACE: Commissioners' Conference Room, Newport, NH

PRESENT: Rep. Rudolf Adler Rep. David C Allison
Rep. Gordon B Flint Rep. Lorraine R Palmer
Rep. Sandra B Stettenheim

ALSO PRESENT: Comms. Donald Fontaine, Frank MacConnell & Robert Morrow, Adm. Robert Hemenway, Coord. Catherine Thurston, Sheriff Michael L Prozzo, Jr, Corrections Supt. Sandra LaPointe, Corrections Asst Supt. Glenn Libby

Flint, Chair of the Finance Committee, convened the meeting at 9:30am. LaPointe and Libby reviewed the priorities of the Department of Correction capital project, including the funds necessary to fulfill those priorities. Morrow reviewed the bids for the renovation project. Following discussion, Palmer moved that the **Finance Committee support the Commissioners' decision to utilize the anticipated FY'96 surplus to fund alternatives #2 - #6**. Allison seconded the motion. Passed unanimously.

The Finance Committee will again be invited to attend the Commissioners' meetings as they develop the budget for FY'97.

Allison moved that the **Minutes of November 20, 1995** be approved as **distributed**. Seconded by Adler.

Hemenway reviewed the status of the nursing home project.

Following discussion of the six month financial report, Palmer moved that the **Financial Report dated January 11, 1996 covering the first six months of FY'96 be accepted.** Seconded by Adler. Passed unanimously.

The meeting was adjourned at 10:50am.

Respectfully submitted,

Sandra B Stettenheim
Sandra B Stettenheim, Clerk

MINUTES OF SULLIVAN COUNTY DELEGATION

DATE: Tuesday, April 23, 1996

PLACE: Commissioners' Conference Room, Newport, NH

PRESENT: Rep. David C Allison Rep. John R Cloutier
 Rep. Gordon B Flint Rep. Richard M Krueger
 Rep. Eric Lindblade Rep. Lorraine R Palmer
 Rep. Fredrick Peyron Rep. Merle W Schotanus
 Rep. Sandra B Stettenheim Rep. Allen Whipple

ALSO PRESENT: Comms. Donald Fontaine & Frank MacConnell,
Adm. Robert Hemenway, Coord. Catherine Thurston, Atty. Marc Hathaway,
Corrections Supt. Sandra LaPointe, Corrections Asst Supt. Glenn Libby,
Registrar Sharron King

GUESTS: Newport Town Mgr. Dan O'Neill, Selectman Bob Collins, Fin.Dir. Paul Brown

M. Schotanus, Chair, opened the meeting at 2:33pm and introduced Judge Morrill who presented information about the Sullivan Academy.

G. Flint, Finance Chair, reviewed the Finance Committee report. F. Peyron moved and Flint seconded that **The third quarter financial report be accepted.** Passed unanimously.

Peyron moved and R Krueger seconded that **The Delegation enter into non-public session to discuss the Newport Town Hall issue, which has been in negotiations.** Passes unanimously. The Delegation entered executive session at 3:00pm. Krueger moved and E. Lindblade seconded that **The Delegation come out of non-public session.** Passed unanimously. The Delegation came out of non-public session at 4:02pm. Lindblade moved and Krueger seconded that **The Sullivan County Commissioners proceed with the negotiations to resolve the dispute between the Town of Newport and Sullivan County based upon the following:**

That Sullivan County deed, by quitclaim deed, to the Town of Newport any interest Sullivan County has in the Town Hall;
That the Town of Newport deed, by quitclaim deed, to Sullivan County any interest the Town of Newport has in the Annex or the property it is on;
That Sullivan County grant an easement to the Town of Newport for use of the Annex to permit entry into the Town Hall;
That the Town of Newport lease to Sullivan County that part of the Town Hall that is used as the Sullivan County Superior/Probate Court. The lease shall last as long as part of the Town Hall is used as the Sullivan County Superior/Probate Court. Payment by Sullivan County to the Town of Newport under the lease is to be calculated based upon the square footage of the premises leased by Sullivan County to the State of New Hampshire for the Sullivan County Superior/Probate Court that is in the Town Hall, less

the lease costs (the lease between Sullivan County and New Hampshire). Lease costs are routine maintenance and upkeep. Sullivan County, under this provision, is passing through to the Town of Newport a prorata share of the lease payment to Sullivan County under the Lease between Sullivan County and the State of New Hampshire less a prorata share of the lease expenses.

That Sullivan County will, now and in the future, lease and manage the premises leased to the State of New Hampshire for the Sullivan County Superior/Probate Court.

That Sullivan county and the Town of Newport enter into a prorata agreement providing for the sharing of costs of the maintenance, repair and running of the systems common to both the Town Hall and the DeWolf Building/Annex, such systems including, but not limited to, the heating system, elevator, and sprinkler system.

That the Town of Newport will at its next Town Meeting establish a *Town Hall Improvement Fund* which will be used to make capital improvements to the Town Hall and the Annex. The fund is to be used only for the following purposes: repair and improvement to the structure of the building(s), repair and improvement to the exterior of the building(s), repair and improvement of the fire safety systems in the building(s) and other non-routine maintenance.

That the Town Hall Improvement Fund is to be funded for five years in the following manner: 1) The Town of Newport shall pay into the fund all monies received under the lease between the Town of Newport and Sullivan County; 2) Sullivan County shall pay into the fund \$20,000.00 per year for five years commencing in FY 1997. Sullivan County shall pay no more that \$100,000.00 into the fund and the obligation to Sullivan County to pay into the Fund shall cease immediately if the State of New Hampshire elects not to continue to lease the existing Sullivan County Superior Court and Probate Court from Sullivan County.

That the decision on expenditure of funds in the Town Hall Improvement Fund shall be made jointly by Sullivan County Commissioners and the Town of Newport for as long as there are funds in the Fund from the first five years income. After the fund has spent all the income form the first five years, the decision on what expenditures to make from the fund will be the Town of Newport's alone.

Rep. David C Allison - Y

Rep. Gordon B Flint - Y

Rep. Eric Lindblade - Y

Rep. Fredrick Peyron - Y

Rep. Sandra B Stettenheim - Y

Rep. John R Cloutier - Y

Rep. Richard M Krueger - Y

Rep. Lorraine R Palmer - Y

Rep. Merle W Shotanus - Y

Rep. Allen Whipple - N

Nine having voted in the affirmative and one in the negative, the motion passed.

The Commissioners again extended an invitation to the Finance Committee to join them

in their review of the FY'97 budget. R. Hemenway will distribute the schedule for the four day review process. Schotanus urged other members of the delegation to join the Finance Committee as observers in the review process. F. MacConnell expressed his concern about the revenues for the FY'97 budget after the Commissioners' meeting with the N. H. Commissioner of Health and Human Services.

Following discussion, Allison moved and Lindblade seconded a motion **Authorizing the Commissioners to proceed with the purchase of a new computer system for the Commissioners' Office, upgrading the system if appropriate, and with the purchase of a new telephone system for the Nursing Home.** Passed unanimously.

G. Libby presented an update on the Department of Corrections Capital Project, anticipating completion by August 1. Hemenway presented an update on the Nursing Home Capital Project, inviting the delegation to the bid opening on May 2.


The Commissioners expressed their concern about proposed changes in their authority to appoint the medical referee and the Delegations authority to set rates. Such changes would require state legislative action.

Flint reported on the ceremony for the dedication of the Woodhull Building on April 22.

The Finance Committee will develop a recommendation for the elected officials' salaries, following review of the criteria for each step of each position by a sub-committee composed of Lindblade and Palmer.

Peyron moved and Krueger seconded that **The meeting be adjourned.** Passed unanimously. The meeting adjourned at 4:55pm.

Respectfully submitted,



Sandra B Stettenheim, Clerk

MINUTES OF SULLIVAN COUNTY FINANCE COMMITTEE

DATE: April 23, 1996

PLACE: Commissioners' Conference Room, Newport, NH

PRESENT: Rep. David C Allison

Rep. Gordon B Flint

Rep. Eric Lindblade

Rep. Lorraine R Palmer

ALSO PRESENT: Comms. Donald Fontaine & Frank MacConnell,
Adm. Robert Hemenway, Coord. Catherine Thurston

G. Flint, Chair, convened the meeting at 2:00pm. The minutes of January 22, 1996 were reviewed. Recommendation was made that the first motion be amended to read: **The Finance Committee support the Commissioners' decision to expend \$85,000 from the anticipated FY'96 surplus for the Department of Corrections Capital Project, funding alternatives number 2 through number 6.** L. Palmer moved and D. Allison seconded that **The minutes be approved as amended.** Passed unanimously.

Following discussion of the third quarter financial report and the events influencing that report, Allison moved and E. Lindblade seconded that **The third quarter financial report be accepted.** Passed unanimously.

There being no further business, Lindblade moved and Palmer seconded that **The meeting be adjourned.** Passed unanimously. The meeting adjourned at 2:20pm.

Respectfully submitted,



Sandra B Stettenheim, Clerk

MINUTES OF SULLIVAN COUNTY DELEGATION


DATE: May 16, 1996
PLACE: State House, Room 103, Concord, NH

PRESENT: Rep. Rudolf Adler Rep. David C Allison
 Rep. Thomas A Behrens Rep. John R Cloutier
 Rep. Richard M Krueger Rep. Eric Lindblade
 Rep. Lorraine R Palmer Rep. Fredrick Peyron
 Rep. Merle W Schotanus Rep. Sandra B Stettenheim
 Rep. Allen Whipple

Schotanus, Chair, convened the meeting at 2:15pm. Palmer presented the report on behalf of the sub-committee on elected officials salaries. Because of the probability of a significant tax rate increase, as much as 21.23%, only the Commissioners and County Chair positions, which had not received raises since 1992, were recommended for a salary increase: Commissioner Chair - raised \$200; Commissioners - raised \$200 each; County Treasurer - raised \$100. The County Attorney, Sheriff and the Register of Deeds all being at Step 4 of their pay scale would remain at their present salary. Because of adjustments made to the proposed budget since Palmer and Lindblade met to develop the recommendation, the actual tax rate increase would probably be about 3%. No cost of living increases were recommended. Krueger moved and Cloutier seconded that **The report on salaries for elected officials be adopted.** Following discussion, Whipple moved and Adler seconded an amendment to the original motion that **The salary increases for the three Commissioners and the County Treasurer be deleted.** The amendment passed with 6 yeas and 5 nays. The motion to **Approve the report on salaries, as amended,** passed with 9 yeas and 1 nay.

Following announcements, Krueger moved and Whipple seconded that **The meeting be adjourned.** Passed unanimously. The Chair closed the meeting at 2:45pm.

Respectfully submitted,



Sandra B Stettenheim, Clerk

1996 JUN 11 8 16

MINUTES OF SULLIVAN COUNTY FINANCE COMMITTEE

DATE: June 10, 1996
PLACE: Commissioners' Conference Room, Newport, NH

PRESENT: Rep. David C Allison Rep. Gordon B Flint
Rep. Eric Lindblade

EX-OFFICIO: Rep. Merle W Schotanus Rep. Sandra B Stettenheim

ALSO PRESENT: Comms. Donald Fontaine & Robert Morrow,
Adm. Robert Hemenway, Coord. Catherine Thurston, Sheriff Michael L Prozzo, Jr,
Human Res Dir. Howard Tawney

G. Flint, Chair, convened the meeting at 6:05pm. The minutes of April 23, 1996 were reviewed. D. Allison moved and E. Lindblade seconded that **The minutes of April 23, 1996 be approved as distributed.** Passed unanimously.

Following discussion, Lindblade moved and Allison seconded that **The Commissioners' request to transfer FY'96 funds between accounts, as presented, be approved.** Passed unanimously.

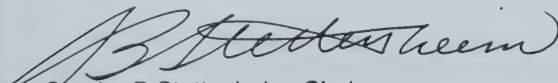
Following discussion, Lindblade moved and Allison seconded that **The Finance Committee recommended to the Delegation that the Commissioners' request to deficit spend the Human Services account by \$448,428 (the amount to be covered by the surplus in the Fund 40 Revenue line 05036) be approved.** Passed unanimously.

The Treasurer's recommendation to reduce interest to be paid on RAN from \$76,000 to \$65,000 will be incorporated into the FY'97 Budget.

Dates were established for the Finance Committee's further review of the FY'97 Budget. Dates were also identified for the Public Hearing on the Finance Committee's recommended FY'97 Budget and the Delegation's annual convention.

Following announcements, Allison moved and Lindblade seconded that **The meeting be adjourned.** Passed unanimously. Flint adjourned the meeting at 6:37pm.

Respectfully submitted,



Sandra B Stettenheim, Clerk

for the FY'96 BUDGET

PLACE: Superior Court Room, Newport, NH

PRESENT:

Rep. Rudolf Adler	Rep. David C Allison
Rep. John R Cloutier	Rep. Gordon B Flint
Rep. Richard M Krueger	Rep. Eric Lindblade
Rep. Fredrick Peyron	Rep. Robert Scott
Rep. Merle W Schotanus	Rep. Sandra B Stettenheim
Rep. Allen Whipple	

ALSO PRESENT: Comms. Donald Fontaine & Robert Morrow,
Adm. Robert Hemenway, Coord. Catherine Thurston, Atty. Marc Hathaway,
Tres. Peter Lovely, Sheriff Michael L Prozzo, Jr, Corrections Supt. Sandra LaPointe,
Corrections Asst Supt. Glenn Libby, Human Res Dir. Howard Tawney,
UNH/Coop Exten. Coord. Paul Rees,
Registrar Sharron King

M. Schotanus, Delegation Chair, convened the Public Hearing on the Commissioners' recommended budget for FY'97 at 7:02pm and provided an explanation of the procedure for the evening and the process for future review of and hearings and action on the FY'97 Budget.

R Morrow, Commissioner Chair, reviewed the budget, noting the significant changes from the FY96 Budget and answering questions proposed by members of the audience and of the delegation. He explained that the budget required an additional \$175,883 to be raised by property taxes - a 3.33% increase over the FY96 Budget.

R Hemenway presented an update on and answered questions about the Nursing Home capital project. S LaPointe provided a summary on the Department of Corrections renovations and answered questions.

Schotanus noted that following the Finance Committee's further review of the budget, the public hearing on the Finance Committee's recommended budget for FY97 would be held June 26, 1996 at 7:00pm in the Superior Court Room in Newport. The Delegation's annual convention to act upon the FY97 budget would be held in the Ahern Building at the County Complex in Unity on June 28, 1996 at 1:00pm.

There being no further questions or comments, Schotanus closed the public hearing on the Commissioners' recommended budget for FY'97 at 8:28pm. He declared a ten minute recess.

Schotanus reconvened the meeting at 8:40pm. In addition to the previously noted dates, Schotanus reviewed the Finance Committee's schedule - June 17 at 4:00pm; June 18 at 1pm; June 24 at 10am, if needed - all to be held at the Commissioner's Office in Newport.

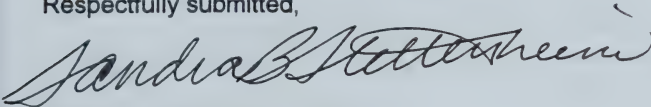
Following review, R Krueger moved and G Flint seconded that **The minutes of April 23, 1996 be approved as distributed.** Passed unanimously.

Following review, Krueger moved and J Cloutier seconded that **The minutes of May 16, 1996 be approved as distributed.** Passed unanimously.

Flint presented the Finance Committee's recommendation from their June 10, 1996 meeting regarding deficit funding of the Human Services account. Following discussion, Cloutier moved and Krueger seconded to **Authorize the County Commissioners to pay the State Human Service bill of \$448,428, to be off set by the surplus revenue in account #40010-05021(Nursing Home revenue from welfare).** Passed unanimously.

There being no further business, Krueger moved and R Adler seconded that **The meeting be adjourned.** Passed unanimously. Schotanus adjourned the meeting at 8:50pm.

Respectfully submitted,

A handwritten signature in cursive script, reading "Sandra B Stettenheim".

Sandra B Stettenheim, Clerk

MINUTES OF SULLIVAN COUNTY DELEGATION
PUBLIC HEARING OF COMMISSIONERS' RECOMMENDATIONS
for the FY'97 BUDGET

DATE: June 10, 1996
PLACE: Superior Court Room, Newport, NH

FRESENT:	Rep. Rudolf Adler	Rep. David C Allison
	Rep. John R Cloutier	Rep. Gordon B Flint
	Rep. Richard M Krueger	Rep. Eric Lindblade
	Rep. Fredrick Peyron	Rep. Robert Scott
	Rep. Merle W Schotanus	Rep. Sandra B Stettenheim
	Rep. Allen Whipple	

ALSO PRESENT: Comms. Donald Fontaine & Robert Morrow,
Adm. Robert Hemenway, Coord. Catherine Thurston, Atty. Marc Hathaway,
Tres. Peter Lovely, Sheriff Michael L Prozzo, Jr, Corrections Supt. Sandra LaPointe,
Corrections Asst Supt. Glenn Libby, Human Res Dir. Howard Tawney,
UNH/Coop Exten. Coord. Paul Rees,
Registrar Sharron King

M. Schotanus, Delegation Chair, convened the Public Hearing on the Commissioners' recommended budget for FY'97 at 7:02pm and provided an explanation of the procedure for the evening and the process for future review of and hearings and action on the FY'97 Budget.

R Morrow, Commissioner Chair, reviewed the budget, noting the significant changes from the FY'96 Budget and answering questions proposed by members of the audience and of the delegation. He explained that the budget required an additional \$175,883 to be raised by property taxes - a 3.33% increase over the FY'96 Budget.

R Hemenway presented an update on and answered questions about the Nursing Home capital project. S LaPointe provided a summary on the Department of Corrections renovations and answered questions.

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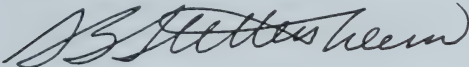
Following review, R Krueger moved and G Flint seconded that **The minutes of April 23, 1996 be approved as distributed. Passed unanimously.**

Following review, Krueger moved and J Cloutier seconded that **The minutes of May 16, 1996 be approved as distributed. Passed unanimously.**

Flint presented the Finance Committee's recommendation from their June 10, 1996 meeting regarding deficit funding of the Human Services account. Following discussion, Cloutier moved and Krueger seconded to **Authorize the County Commissioners to pay the State Human Service bill of \$448,428, to be off set by the surplus revenue in account #40010-05021(Nursing Home revenue from welfare). Passed unanimously.**

There being no further business, Krueger moved and R Adler seconded that **The meeting be adjourned. Passed unanimously. Schotanus adjourned the meeting at 8:50pm.**

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Sandra B Stettenheim".

Sandra B Stettenheim, Clerk

Commissioners' Conference Room, Newport, NH

G. Flint, Chair, convened the meeting of June 17, 1996 at 4:05pm.

Rep. Sandra B Stettenheim

ALSO PRESENT: Rep. Allen Whipple, Comms. Donald Fontaine, Frank MacConnell & Robert Morrow, Adm. Robert Hemenway, Coord. Catherine Thurston, Registrar Sharron King

The minutes of June 10, 1996 were reviewed. D. Allison moved and R. Adler seconded that **The minutes of June 10, 1996 be approved as distributed.** Passed unanimously.

Members of the Committee reviewed and discussed the Commissioners' Proposed FY'97 Budget, noting those line items which are to be adjusted in the Finance Committee's Recommended FY'97 Budget. Those present heard Registrar of Deeds S. King's concern about the Delegation's vote May 16 not to increase the salaries of full time elected officials. In response to County Attorney Marc Hathaway's request, the Finance Committee will meet with him at the June 18 meeting when he and more members of the Committee can be present.

Flint recessed the meeting at 6:30pm until 1:00pm on June 18, 1996

Flint reconvened the meeting on June 18, 1996 at 1:05pm.

Rep. Sandra B Stettenheim

ALSO PRESENT: Rep. Allen Whipple, Comms. Donald Fontaine, Frank MacConnell & Robert Morrow, Adm. Robert Hemenway, Coord. Catherine Thurston, Atty. Marc Hathaway, Registrar Sharron King

County Attorney Marc Hathaway presented material which included a comparison of salaries for elected officials in New Hampshire, of salaries and years in office for county attorneys in New Hampshire, and of employee salary increases in Sullivan County since 1987. He also expressed his concern that he had been unable to meet with the sub-committee before the Delegation voted on the salaries for elected officials.

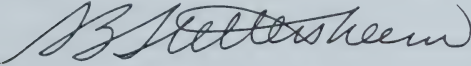
Following discussion, E Lindblade moved and Adler seconded that **The county rate for mileage reimbursement be set at 31¢ per mile, subject to annual review.** Passed unanimously.

Members of the committee continued their review and discussion of the Commissioners' Proposed FY'97 Budget, noting those line items which are to be adjusted in the Finance Committee's Recommended FY'97 Budget.

R. Hemenway provided an update on the re-bidding process on the adjusted capital improvement project for the County Nursing Home. The Commissioners recommended utilizing \$100,000 of the FY'95 fund balance to complete the funding requirements for the renovation of the County Nursing Home.

Allison moved and Lindblade seconded that **The meeting be adjourned.** Passed unanimously. Flint closed the meeting at 4:50pm.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Sandra B Stettenheim".

Sandra B Stettenheim, Clerk

MINUTES OF SULLIVAN COUNTY DELEGATION
PUBLIC HEARING OF FINANCE COMMITTEE'S RECOMMENDATIONS
for the FY'97 BUDGET

DATE: June 26, 1996
PLACE: Superior Court Room, Newport, NH

PRESENT:	Rep. Rudolf Adler	Rep. David C Allison
	Rep. John R Cloutier	Rep. Gordon B Flint
	Rep. Richard M Krueger	Rep. Eric Lindblade
	Rep. Lorraine R Palmer	Rep. Merle W Schotanus
	Rep. Sandra B Stettenheim	Rep. Allen Whipple

ALSO PRESENT: Comms. Donald Fontaine, Frank MacConnell & Robert Morrow,
Adm. Robert Hemenway, Coord. Catherine Thurston, Sheriff Michael L Prozzo, Jr

M. Schotanus, Chair, opened the public hearing at 7:05pm. G. Flint, Chair of the Finance Committee, presented the Committee's recommendations for the FY'97 Budget. He noted the adjustments which had been made to the Commissioners' FY'97 Budget, resulting in a budget for FY'97 of \$15,176,718. Of that amount, \$5,360,357 is to be raised by taxes, a 1.66% increase on last year's tax rate.

R Hemenway provided an update on the re-bidding process for the capital project for renovations to the County Home in Unity.

Following questions and discussion, Schotanus noted the Delegation would meet in the Ahern Building at the County Complex in Unity at 1:00pm on Friday, June 28, 1996 to take action on the Finance Committee's recommendations for the FY'97 Budget. He closed the public hearing at 7:40pm.

Respectfully submitted,

Sandra B Stettenheim

SULLIVAN COUNTY, NEW HAMPSHIRE

June 30, 1996

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MINUTES OF SULLIVAN COUNTY DELEGATION

DATE: March 6, 1996

PLACE: Rm 105, State House, Concord

PRESENT:	Rep. Rudolf Adler	Rep. Fredrik Peyron
	Rep. David Allison	Rep. Robert Scott
	Rep. Thomas Behrens	Rep. Merle Schotanus
	Rep. John Cloutier	Rep. Sandra Stettenheim
	Rep. Richard Krueger	Rep. Allen Whipple
	Rep. Eric Lindblade	

M. Schotanus, Chairman, called the meeting to order at 12:45PM. A. Whipple and R. Krueger seconded that **The Sullivan County Delegation support Claremont City Council's application to the NH Office of State Planning for a Community Development Block Grant to assist residents of Pleasant Valley Estates, a low income trailer park, with their septic and water problems.** D. Alliston spoke to the motion. Passed unanimously.

R. Krueger moved and F. Peyron seconded that **The meeting be adjourned.** M. Schotanus adjourned the meeting at 1:05PM.

Respectfully submitted,



Sandra Stettenheim, Clerk

SULLIVAN COUNTY NURSING HOME

ANNUAL REPORT

FY '96 can really be called the Year Of Change in the Nursing Home. The success of all these changes could not have been accomplished without the support and hard work of the staff. They are the ones who have lived these changes, sometimes with frustrations, but they never gave up.

In the area of Personnel, there were several major changes. On September 26, 1995, Delores Gregory, submitted her resignation from the position of Director of Nursing. June Brunelle accepted the position of acting Director of Nursing while a search was conducted to fill the position on a permanent bases. On November 19, 1995, Dorothy Ruderman was appointed to the Director of Nursing position.

There were two employees who retired after serving the residents of the Nursing Home for a number of years. On November 30, 1995, Norma Janelle retired after 35 years of service and on June 21, 1996, Richard Breed retired after 33 years of service. These two employees, who combined have 68 years with the Nursing Home, will be missed by both the residents and staff.

In the area of operations of the Nursing Home, there have been a number of major changes. On December 1, 1995, there was a change in the contract pharmacy. Unicare Pharmacy took over the responsibilities of providing pharmacy services from Pharmacy Corporation of America.

The second major change in the Nursing Home was the purchase and installation of \$85,000 of computer hardware and software. On January 1, 1996, after receiving initial training, the staff of the Nursing Home began the task of installing each resident into the computer system. This task will take one year to complete. Along with residents' medical information being installed, resident's personal accounts began being computerized on June 1, 1996 starting with new residents. Accounts Receivable will be the next area which will be computerized.

Along with the implementation of the computer system, staff were also faced with the implementation of the new MDS 2.0 on January 1, 1996. This new assessment tool, mandated by HICFA, expanded the time and work of staff in assessing the care to be given to each resident.

In June, 1996, the Nursing Home purchased and installed a new telephone system. This new system brought with it many new features such as voice mail, speed dialing and automated attendant. With these new features, the switchboard was able to reduce its hours of operation to 7:00am to 5:00pm Monday through Friday and 8:00am to 4:00pm on Saturdays, Sundays and Holidays.

Physician services at the start of this year was in constant change with Locum Physicians working with Associates In Medicine. As the year progressed, permanent Physicians took the place of the Locum Physicians with the appointment of Doctors Seredowych and Moore. The way in which Physician services are provided at the Nursing Home was also changed this year. Each Physician now covers services for his/her residents on a 24 hour day, seven days per week. This change has not only reduced expenditures of the County, but more importantly, it provides better services to our residents.

With the approval of the FY '96 Budget, the Commissioners and the County Delegation showed their support of the Residents and Staff of the Nursing Home by approving a 1.9 million dollar capital bond issue to construct a 32 bed special care unit and expand the first, second and third floor activities and dinning space. They also appropriated \$400,000 in the operating budget for this project. With the completion of this project, Sanders I unit will be closed as a residential unit.

In October 1, 1995, the Nursing Home received its new Medicaid Rate of \$111.07 per day. This was a reduction of \$.29 per day from its previous rate of \$111.36 per day, which was its 1994 rate.

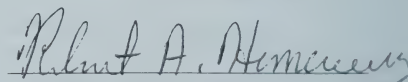
The Nursing Home census during this year has stayed constant. During the last quarter of this year, the census did show a dramatic increase. Another significant change has been the decrease in the number of Leave Days.

FY '96 NURSING HOME CENSUS

	TOTAL DAYS AVAILABLE	MEDICAID DAYS / %	PRIVATE DAYS / %	LEAVE DAYS / %	TOTAL DAYS FILLED / %
1ST QUARTER	17,296	14,080/86.27%	2,064/12.65%	177/1.08%	16,321/94.36%
2ND QUARTER	17,296	13,890/85.78%	2,221/13.72%	82/0.51%	16,193/93.62%
3RD QUARTER	17,108	13,725/86.43%	2,108/13.27%	47/0.30%	15,880/92.82%
4TH QUARTER	17,108	14,001/84.34%	2,561/15.43%	38/0.23%	16,600/97.03%
FY '96 TOTAL	68,808	55,696/85.69%	8,954/13.78%	344/0.53%	64,994/94.46%

I would like to take this opportunity to express my heart felt thanks and appreciation to all the Staff for their wonderful commitment to the Residents of the Nursing Home. Their loyalty and dedication to ensuring that residents receive the highest quality of care possible gives the Nursing Home the excellent reputation it has in the community.

Recognition is also due to the many volunteers who donate their time to the Residents. This is truly a gift from the heart. Thank You!


Robert A. Hemenway
Administrator

FARM & WOODLANDS

ANNUAL REPORT

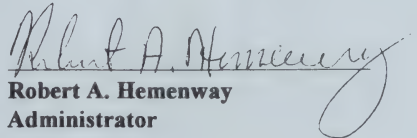
After many years of trying to make the Farm & Woodlands a profitable venture, on October 1, 1996, the operations of these departments as they had existed for over 100 years ceased. Most of the operations of the farm are now being leased out to the private sector.

On August 28, 1995, the pig herd was sold for an amount of \$2,500. The individual who purchased these pigs, also signed a five year lease for the use of the pig barn. This lease was given, rent free, on the condition that this individual pick up the garbage from the Nursing Home and the Department of Correction. By signing this Agreement, the County avoided the annual estimated cost of \$15,000 to depose of it garbage.

On January 5, 1996, a five year lease was signed for the use of the Sugar House and the tapping of the Maple Sugar Trees. This lease calls for the annual payment of \$1,150 for the lease of the Sugar House and a payment of \$.46 per tap to be paid on March 1st of each year. We are also guaranteed 15 gallons of Maple Syrup, at no cost, for use at the annual Pancake Breakfast.

On March 12, 1996, an agreement was signed for the sale of timber with M.B. Carter & Sons for an amount of \$13,296.

On April 13, 1996, an auction was conducted at the Nursing Home to sell off all the surplus farm equipment. This auction raised \$20,752.60.


Robert A. Hemenway
Administrator

SULLIVAN COUNTY NURSING HOME

SPECIAL FUNDS FY '98

DATE CREATED	NAME OF FUND	TYPE OF FUND	INVESTED IN	AMOUNT OF PRINCIPAL 06/30/95	DIVIDENDS AND INTEREST	INCOME	EXPENDED	AMOUNT OF PRINCIPAL 06/30/96
1965	NURSING HOME EQUIPMENT FUND	SPECIAL	CLAREMONT SAVINGS BANK	\$4,909.07	\$128.03	\$4,678.35	\$5,144.86	\$4,570.49
1968	ALIX UNGREN SAVINGS ACCT.	RESTRICTED RESTRICTED	FLEET	\$1,707.67 \$3,441.98	\$40.75 \$82.12			\$1,748.42 \$3,524.10
1970	ELSIE HARDISON CD	RESTRICTED RESTRICTED	CLAREMONT SAVINGS BANK	\$288.70 \$1,107.56	\$71.83 \$71.92		\$100.00 \$71.83	\$258.53 \$1,107.65
1970	ACTIVITIES FUND	ACTIVITIES	CLAREMONT SAVINGS BANK	\$1,300.81	\$19.01	\$960.43	\$1,484.51	\$785.74
1985	SCNH VENDING FUND	SPECIAL	CLAREMONT SAVINGS BANK	\$2,998.82	\$65.45	\$2,540.66	\$355.76	\$5,250.27
	DECEASED PATIENTS SAFE- KEEPING	SPECIAL	FLEET BANK	\$5,808.51	\$140.98			\$6,050.49

DEPARTMENT OF HUMAN SERVICES
ANNUAL REPORT
FY '96

To The Board Of The Sullivan County Commissioners:

The responsibility of the Human Services Department remained as in the past, and that is to monitor and account for the funds expended for local shares of the costs for Old Age Assistance, Aide to the Permanently and totally Disabled, Intermediate Nursing Care, and Board and Care of Children. The following is an account of expenditures for Sullivan County:

OLD AGE ASSISTANCE: average # per month 75, total cost \$32,834.00

AID TO PERMANENTLY & TOTALLY DISABLED: average # per month 229, total cost \$240,575.00

INTERMEDIATE NURSING CARE: average # per month 199, total cost \$2,498,376.00

BOARD & CARE: average # per month 123, total cost \$434,954.00

Incentive funds totaled \$107,309.00 requests totaled \$303,982.00

The review panel members were: Representing Sullivan County, County Commissioners Fontaine and Morrow, and State Representative Lorraine Palmer. Representing the State of N.H. were Carolyn DeBell, Area Administrator, Eileen Mullen, Bureau of Community Services, and Michael O'Connor, Juvenile Services Officer. The panel's choice for the community based person was Father Joseph Mahoney.

This year the Sullivan County Commissioners retained a consultant to review each proposal and submit recommendations for awards.

The following agencies received the Incentive funds for FY '96:

• Cinnamon St. Day Care	\$2,000.
• Success by Six	4,000.
• Claremont Soup Kitchen	1,000.
• Community Youth Advocates	22,000.
• Good Beginnings	13,000.
• Lake Sunapee Mediation	18,000.
• Newport Youth Hobby Club	5,000.
• SCS-Family Resource	13,500.
• Sullivan County Sheriff	3,500.
• Sullivan County Wrap Around Team	3,000.
• Victim Witness Program	1,400.
• Women's Supportive Services	11,649.
• Friends of Youth	7,000.

The Sullivan County Wrap Around Team has continued to meet with families to prevent out of home placement and to reunite families. The team received Incentive Funds, making it possible for children to attend summer camp, swimming classes, and other summer recreational activities.

page 2. FY '96 annual report - human services

I want to thank the Sullivan County Commissioners for their support this past year and to the Sullivan County Delegation for their support to the families of Sullivan County.

Respectfully submitted,

Sherrie Curtis, Human Service Administrator

DEPARTMENT OF HUMAN SERVICES STATISTICAL REPORT FY '86											
	CASES	OAA &		APTD &		NURSING		CASES	CHILDREN		
		MEDICAL	CASES	MEDICAL	CASES	CARE			FAMILIES	TOTALS	
Jul-95	75	\$ 2,716.00	232	\$ 21,692.00	217	\$ 197,504.00		129	\$ 41,094.00	\$ 283,006.00	
Aug-95	76	\$ 2,712.00	221	\$ 19,653.00	219	\$ 210,142.00		126	\$ 46,776.00	\$ 279,283.00	
Sep-95	76	\$ 2,703.00	219	\$ 20,074.00	212	\$ 194,000.00		118	\$ 33,620.00	\$ 216,777.00	
Oct-95	78	\$ 3,152.00	221	\$ 15,290.00	85	\$ 68,402.00		122	\$ 37,883.00	\$ 124,727.00	
Nov-95	73	\$ 2,656.00	221	\$ 17,945.00	218	\$ 292,944.00		107	\$ 39,729.00	\$ 353,274.00	
Dec-95	73	\$ 2,685.00	217	\$ 18,421.00	91	\$ 77,092.00		123	\$ 40,879.00	\$ 139,027.00	
Jan-96	74	\$ 2,826.00	222	\$ 23,623.00	208	\$ 295,481.00		111	\$ 35,680.00	\$ 357,610.00	
Feb-96	74	\$ 2,781.00	240	\$ 23,617.00	208	\$ 181,765.00		129	\$ 36,604.00	\$ 244,767.00	
Mar-96	77	\$ 2,828.00	238	\$ 21,225.00	269	\$ 371,218.00		150	\$ 38,882.00	\$ 434,153.00	
Apr-96	79	\$ 2,376.00	242	\$ 18,198.00	216	\$ 206,349.00		114	\$ 33,183.00	\$ 260,106.00	
May-96	75	\$ 2,724.00	240	\$ 20,230.00	224	\$ 209,944.00		130	\$ 34,164.00	\$ 287,062.00	
Jun-96	75	\$ 2,698.00	239	\$ 20,609.00	222	\$ 192,405.00		116	\$ 16,460.00	\$ 232,172.00	
TOTALS	805	\$ 32,837.00	2752	\$ 240,577.00	2387	\$ 2,497,216.00		1475	\$ 434,954.00	\$ 3,171,964.00	

COUNTY COMMISSIONERS REPORT FY'97

The past few years the Commissioners have tried to make the farm profitable or at least self-supporting, but labor and expenses have made it impossible. Over the last year we have phased out the farm operation. By selling the pigs, and leasing we avoided the cost of \$15,000. per year to dispose of the garbage that we produce in the nursing home.

A very good lease on the sugarbush, sugarhouse and equipment is producing income while keeping the sugarbush active. The Beagle Club leases one part of the little Sugar River lot for their rabbits and trails, again producing income.

The hay fields will be kept mowed by two individuals. Some land will be reserved for the use of the Dept. of Corrections to raise pumpkins. They will also manage the apple orchard that we have. Some of the rough brushy area is being used to pasture a sizable herd of goats.

This is publicly owned land and we would like to keep it open and usable by the public for recreation. The Soil Conservation District has been working on a plan to develop educational trails and study areas around Marshal pond. The farm and woodland are now self-supporting and this year made a profit of \$1500.

Commissioner Don Fontaine

This year a \$900,000. project was undertaken to renovate the House of Correction. This project did not add walls to the exterior but was improvement to the existing structure, such as ventilation, lights, electrical and security. Six hundred and sixty three individuals were processed into the facility this year.

Work release program realized \$20,225. in revenue for D.O.C. to offset expenses. Inmate labor to the nursing facility was 2500 working days and saved the county \$100,000. in labor cost. The visible programs of notice to the public was the repair and repainting of barns, clearing and mowing the cemetery, clearing of brush behind D.O.C. and maintaining the general ground area.

We will continue in fiscal 1997 to manage the Department of Correction to minimize expenses by utilizing the human resource made available to the organization.

Commissioner Robert Morrow

With the public's help and the County Commissioners, we have been able to reduce taxes and at the same time improve the care of our nursing home residents. In 1993 you paid \$5,662,675. in county taxes. In 1997 you are paying \$5,272,357., a reduction of \$390,318. Listed below are the savings for each town and city.

The Commissioners have a very large concern on what H.B. 32 will do to our elderly in our nursing home. Commissioner Morton of Health and Human Resources have been told by our Governor and legislature to reduce cost in his department. We are concerned about the effect this will have on our seniors. Your Commissioners will keep the public informed as this procedure goes forward.

It has been an exciting year, with the renovation of the House of Corrections and the ground breaking of the Alzheimer Unit. We are looking forward to the opening of the Alzheimer

Unit in the coming year.

Commissioner Frank MacConnell, Jr.
Chairman

Town and City	\$'s Saved	Town and City	\$'s Saved
Acworth	\$ 8,800.	Landon	\$ 5,440.
Charlestown	\$ 29,600.	Lempster	\$ 8,720.
Claremont	\$105,600.	Newport	\$44,400.
Cornish	\$ 13,960.	Plainfield	\$17,360.
Croydon	\$ 8,120.	Springfield	\$14,728.
Goshen	\$ 6,920.	Sunapee	\$19,600.
Grantham	\$ 39,520.	Unity	\$10,400.
Washington	\$ 1,256		

Sullivan County Department of Corrections

Annual Report: Fiscal Year 95/96

The Department of Corrections has undergone extensive renovations during the past fiscal year. These renovations will better enable Administration and Staff to provide a safe and secure environment for the offender population, non-criminal protective custody individuals and the DOC staff.

Priority renovations such as ventilation and lighting were included to bring the facility up to code.

A pumpkin garden will hopefully yield additional revenue, while providing a positive structure to daily inmate routine.

A great effort has been made in providing inmate labor and supervision to maintain the grounds of the Sullivan County Complex. This has been accomplished by the cooperative efforts of the Department of Corrections and Nursing Home.

Much effort has been expended garnering the support of the community for the Inmate Daily Work Release Program. Our sincere thanks extend to all businesses who have provided a chance for incarcerated individuals to prove themselves in the work force and thereby lessening the burden to taxpayers. The Work Release Program realized \$20,226 for fiscal year 95/96.

Additional thanks and appreciation are given to those dedicated individuals who volunteer their valuable time to provide educational programs to the inmates. These include, AA, NA, Church services and GED classes.

The past year has provided numerous opportunities to serve Sullivan County and its residents.

A special thank you and our sincere appreciation is given to the highly professional staff who provided outstanding service during an often stressful and tedious construction phase without relinquishing care, custody or control of the inmate population.

Renovations would not have been possible without the support of the Sullivan County Delegation, and leadership of Commissioners Frank MacConnell, Donald Fontaine Sr. and Robert Morrow.

Sandra LaPointe, Superintendent

Glenn Libby, Assistant Superintendent

SHERIFF'S ANNUAL REPORT

Some Department activities for the twelve (12) months between July, 1995 and June, 1996 were as follows:

Total Transports	1,048
Total Persons Transported	1,294
Adult Males Transported	1,078
Adult Females Transported	79
Juvenile Males Transported	110
Juvenile Females Transported	27
NH Hospital Emergency Transports	36
Extraditions	12
Civil Process Served	2,467
Court Cases Scheduled	1,987
Miles Travelled	125,460

Activities increased over the previous fiscal year for the Sheriff's Department. I'm pleased to report that we were able to reduce our operating cost, and to increase Department revenue by \$6,682.00 more than projected--bringing our total revenue for the year to \$110,082.00. Also, the proposed FY'97 budget has been reduced by \$15,371.00. Continuing to utilize the US Marshal's services has saved the County significant additional extradition expenses. At the same time, our deputies can remain here as we continue to have our presence made known throughout the County, to promote safety, and to lend assistance in various manners, such as: parades, Old Home Days, informational presentations, youth safety programs, investigations, etc. Through increased training we persist in improving professionalism and updating certifications.

I sincerely appreciate the assistance and cooperation of so many local, County and State officials during the year which have helped the Department to operate more smoothly.

Respectfully submitted,

Michael L. Prozzo, Jr.

MICHAEL L. PROZZO, JR.
HIGH SHERIFF

MLPjr/dah

08/27/96

UNH COOPERATIVE EXTENSION, SULLIVAN COUNTY 1995-96 ANNUAL REPORT

The University of New Hampshire Cooperative Extension provides practical education to people of all ages. The partnership of Sullivan County, the State of New Hampshire and the federal government forms UNH Cooperative Extension. In every Sullivan County community, this program is at work, increasing economic development, enhancing the environment and developing human potential. Sullivan County Extension educators provide non-formal educational programs in Natural Resources, and in Family, Community and Youth, under the assistance of a local advisory council. Sullivan county residents also benefit from a wide range of statewide Extension programs, directed by state Extension Specialists. These efforts focus on monitoring water quality in Lake Sunapee, reducing the use of pesticides and community profiles to name a few.

- * Regular educational radio spots and newspaper columns throughout the year by Extension Educators -- WTSV, WNTK, Radio Shopper, News Leader; regular appearances on Twin State Journal, regular news releases to all area newspapers; six bimonthly newsletters to 2000 households in Sullivan County.
- * Extension educators participated in numerous county-wide events, fairs and public exhibits including the Newport Health and Safety Day, McDonald's Children's Health, Safety and Education Day in Claremont, Sullivan County Agricultural Festival and County Commissioner's Pancake Breakfast in Unity
- * Opportunities for communities to access UNH and statewide resources through Cooperative Extension were presented in discussions with Newport Service Organizations and the Newport Revitalization Committee.

AGRICULTURAL RESOURCES PROGRAM

- * In response to overwhelming requests from the residents of Sullivan County, the Extension Educator for Agricultural Resources, working in concert with the Forest Resource Educator, presented a multiple week program on Integrated Pest Management for the homeowners. This 4 week program provided participants with the latest research-based methods of control for diseases, invertebrate and vertebrate pests, weeds and other related pest in the home environment.
- * Working with the Fort at #4 in Charlestown and the Sullivan County Farm Bureau, the Extension Educator helped in planning and implementing the first Sullivan County Agricultural Festival. This event, designed to provide natural resource education, promote local agricultural-related business and build awareness of our rich and diverse natural resource heritage, was attended by 1500 residents from all of Sullivan County and beyond.
- * Forty local agricultural producers brought together by UNH Cooperative Extension's Agricultural Resource Program continued to cooperate on joint marketing projects. This multi-faceted marketing efforts is now in its eighth year, and continues to encourage people to buy local agricultural products and services. The efforts of this marketing cooperative have saved many thousands of dollars in individual advertisement and promotion costs, and has

increased public awareness of the size, diversity and importance of Sullivan County's Agricultural industry.

- * In an effort to reduce the *potential* environmental impact of commercial Nitrogen application to local crops, UNH Cooperative Extension has conducted field nitrate testing for over 150 acres of cropland in Sullivan County. Testing indicated a reduced requirement for fertilization which in turn reduced farmer expenditure in addition to reducing water quality impact.

4-H YOUTH DEVELOPMENT PROGRAM

- * UNH Cooperative Extension provided the research based Teen Assessment Project (T.A.P.) to School Districts in Sullivan County working closely with the Rural Health Outreach Project. The goal of the Teen Assessment Project is to provide communities with local, research-based knowledge that can help them better support local teens and their families. Students from Fall Mountain Regional High School, the Charlestown Middle School, Stevens High School the Claremont Middle School, Cornish and Unity Elementary took part in TAP which will extend into the 96-97 school year with the release of the data that was collected.
- * The county 4-H program enabled 16 teens and 3 adults to participate in an exchange with families in Missouri. Teen fund raising efforts enabled many to experience their first flight, to stay with host families in Saline County and renew friendships made the year before. Intercultural experiences are a focus of 4-H youth development programs.
- * 4-H Youth Development Program with the help of 140 volunteers, fostered life skill development in youth. This year, 438 youth as part of 28 community clubs and 1 family club had the opportunity to build personal skills in communication, relationships, leadership and management through participation in club and county project activities.
- * 1,474 youth participated in 4-H school enrichment programs. These programs provide opportunities for student to learn about teamwork and conflict management, people and life in foreign lands, bike safety, embryology and stream study.
- * 93 youth between the ages of 10 and 14 complete a 4-H babysitting and Child Care Course. The 4 week course was offered to youth in Charlestown, Goshen, Lempster and Sunapee. Guest speakers from each community shared their knowledge of child care, safety, first aid and child development with future babysitters.

FAMILY DEVELOPMENT PROGRAMS

- * UNH Resources were extended to organizations, agencies, families and individuals throughout Sullivan County through family development Extension Educator involvement in Partners in Caring, Children in Sullivan County, Partners in Health, Community Health Center, Family Violence Coalition, Sullivan Academy alternative sentencing program, HOPE III (Home Ownership for People Everywhere), Sullivan County Senior Advocates, School Age Child Care Coalitions in Sunapee, Claremont, and Plainfield-Meriden and coaching role for both Senior and school wellness teams.

- * Resources on parenting and youth and families at risk were distributed county wide through Women's Supportive Services, Partners in Caring, Family Service Bureaus, Parent Child Resources Centers, Rural Health Outreach Project, PTO's, hospitals, family physicians, visiting nurses, early intervention programs and child care centers.
- * Family Focus volunteers and the Family Development Educator participated in and presented a parenting series in Cornish, Claremont, Newport and Sunapee.
- * Planning Ahead-Staying Ahead was offered as a multiple week series to "HOPE III" first time home buyer program participants and Sullivan Academy participants.
- * Getting a Grip On Your Money was offered through local area banks and employers.
- * SAFE (Safety Awareness in the Food Environment) food safety program was delivered to volunteers food service workers, representing Sullivan County Communities and different organization that serve food to the public.

EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM

- * Enrollment in Eating Right is Basic was increased, 45 individuals graduated representing 1080 hours of instruction.
- * 9 teens graduated from Great Beginnings. This 7 session course targets pregnant teens in order to achieve healthier birth weight babies and healthier moms with improved nurturing/parenting skills.
- * 212 Youth participated in nutrition sessions and gardening projects in Newport and Claremont. Locations were Claremont Learning After School Program, Spurwink School and Sugar River Mills Housing Complex.
- * The EFNEP Para-professional worked through 4 agencies doing group instruction with 133 adults. These included the Homeless Shelter in Claremont, Sullivan Academy, Partners in Health and Stepping Stones Drop-In Center in Claremont.
- * Twelve program support volunteers gave 185 hours to support EFNEP program That volunteer time was valued at \$1577.00.

FOREST RESOURCES PROGRAM

- * Extension Educator for Forest Resources Program, Sullivan County UNH Cooperative Extension, examined 1642 acres of forest land and advised 103 landowners on forest and wildlife management.
- * 13 owners if 1657 acres of forest land were motivated to invest in forest stewardship plans for long-term management for their properties.
- * 43 forest landowners improved 359 acres for timber production, wildlife habitat, and recreation.

- * Educator assisted 52 forest-related business enterprises, including foresters, timber buyers and harvesters, sawmills, Christ tree growers and maple syrup producers.
- * 9 Sullivan County communities were provided with assistance in community forestry issues (Claremont, Goshen, Croydon, Grantham, Lempster, Newport, Plainfield, Sunapee and Unity).

SULLIVAN COUNTY CONSERVATION DISTRICT
1995 ANNUAL REPORT

Assistance was given to more than 750 individuals and 10 units of government in our county. Development of conservation plans and permanent conservation practices for more than 700 acres resulted in 21,847 tons of soil saved or 31.2 tons per acre with the cooperation of the USDA Natural Resources Conservation Service's technical assistance.

The District held its fourth annual Tree and Shrub Sale in April. Over 2,200 evergreens, apple trees and blueberry transplants were sold throughout the county. The District also sponsored its first annual Fall Bulb Sale.

Over 500 hundred Rainbow and Brook trout were sold during the District's Spring Fish Sale to private pond owners in the County.

The District participated in "Career Day" events at two high schools to promote and discuss careers in natural resources related fields. The District also sponsored a display relating to conservation in urban backyards at the County's first Agricultural Fair Day. A non-source point pollution model demonstration and tour of the District office was held for twenty children enrolled in a summer "latch-key" program.

A Shoreline Protection Workshop was held for forty private landowners, town officials and Realtors through a grant from the New Hampshire Association of Conservation Districts and the New Hampshire Department of Environmental Services.

Through a grant from the NH Department of Environmental Services, an Integrated Crop Management Program was sponsored through the 1995 growing season. Over 500 acres were signed under the demonstration project which provided landowners with information on the benefit of pest scouting for more efficient application of pesticides.

Assistance with NH Wetlands Board Dredge and Fill, Dam Construction and Minimum Impact Applications was given to forty individuals. Soil Potential Indexes for Farmland in Current Use was calculated for over 300 acres. Soil capability information for development was also provided to landowners, Realtors, septic designers, developers and foresters. Requests were also received from students and educators for soil capability.

The District's annual Conservation Award was presented jointly to Fred and Shirley Sullivan and their son and daughter-in-law, Chuck and Cassy Sullivan at the District's Annual Meeting.

Respectfully submitted,

Janice E. Heighes
District Manager

**SULLIVAN COUNTY
DETAIL OF BONDED INDEBTEDNESS AS OF
JUNE 30, 1996**

PRINCIPAL ONLY

MUNICIPAL BOND BANK 6.9%
CAPITAL IMPROVEMENT BOND
1990-2000

480,000

N.H. MUNICIPAL BOND BANK 5.25%
NURSING HOME RENOVATION
1995-2005

1,900,000

TOTAL BONDED INDEBTEDNESS

\$2,380,000

**SULLIVAN COUNTY
COUNTY TAX APPORTIONMENT**

1995

	PROPORTION OF TAX	AMOUNT OF TAX
ACWORTH	2.2162909%	116,858
CHARLESTOWN	7.0203520%	370,160
CLAREMONT	21.2822831%	1,122,145
CORNISH	3.7110445%	195,671
CROYDON	1.8369961%	96,859
GOSHEN	1.6103523%	84,909
GRANTHAM	11.8973700%	627,309
LANGDON	1.4498590%	76,446
LEMPSTER	2.2344102%	117,813
NEWPORT	11.1340240%	587,060
PLAINFIELD	4.9675861%	261,924
SPRINGFIELD	3.8217821%	201,510
SUNAPEE	20.3540838%	1,073,204
UNITY	2.5573998%	134,843
WASHINGTON	3.9061661%	205,959
TOTALS	100.0000%	5,272,670

County Attorney's Report

The past year was a busy one for the Sullivan County Attorney's Office. There were 159 new criminal case files opened and many other criminal pleadings.

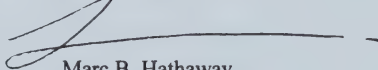
The hiring of Assistant County Attorney Stratton in December of 1992 continues to work out exceptionally well. She is a very capable trial attorney. Having Ms. Stratton in the office has allowed us to be more involved in the non-criminal legal matters facing the county such as labor relations, contracts and continuing dispute over the ownership of the Old Newport Town Hall. The increased emphasis on the civil portion of the workload at the County Attorney's Office is the most significant change in the functioning of the office in the last four years.

The position of Victim/Witness Coordinator remains capably filled by Ms. Cindy Vezina. Ms. Vezina continues to work hard providing support and information to victims and witnesses of crimes. The position of Victim/Witness Coordinator is partially funded by a grant from the State of New Hampshire and partially funded by Sullivan County. The support given this program by the Commissioners and the County Delegation is much appreciated.

Over the coming year, the Sullivan County Attorney's Office will continue to give you quality legal service in a cost efficient and responsible manner.

Thank you for your continued support.

Respectfully,

A handwritten signature in dark ink, appearing to read 'Marc B. Hathaway', with a long horizontal stroke extending to the right.

Marc B. Hathaway
Sullivan County Attorney

DETAILS OF REVENUES
For the Year Ending June 30, 1996

Acct. No.		Budget	Actual
04000	Taxes from Cities	5272670	5272670
04001	Interest Income	153500	190704
04002	C.B.D.G. Reimbursement	0	811
04005	5% Incentive Monies	101650	101897
04007	Rent-Records Building	5371	5371
04008	Insurance Refund	63500	90831
04009	Prior Year Surplus	335000	266353
04015	Misc. Income	50	1571
04018	State Reimb.-Courts	147550	147550
04019	Victim/Witness Program	33840	35010
06040	County Jail Income	15000	20522
06045	DOC-Specs for Renovation	0	1660
07052	Farm-Sale of Livestock	0	499
07053	Farm-Sale of Produce	8500	962
07059	Farm-Misc	0	22379
07060	Farm-Home & Jail Ser	0	0
07062	Farm-Equipment Rental	0	0
08055	Sale of Timber	20000	5362
08056	Sale of Cord Wood	5000	3730
08057	Sale of Maple Syrup	0	1331
08058	Land Rental	550	500
09012	Sheriffs Writ Fees	42000	44790
09013	Sheriff-Misc.	0	15
09081	Extradition Reimb. Sher	1000	3242
09083	NH Gas Tax Refund	0	0
09084	Bailiff Refund	59103	58406
09085	Secured Juvenile Transporation	1300	3632
02011	Registry of Deeds-Fees	225000	216298
02012	Registry of Deeds-Equip.F	15900	15900
04008	Insurance Refund	324383	370533
04011	Ins.Refund:Maple Hills-F	0	0
04020	Grant Revenue-NHDES	0	0
05021	Income State Welfare	6218889	6217717
05022	Income From Private	1226428	1104186
05024	Cafeteria Income	4000	4515
05025	Bad Debts Recovered	5000	0
05026	Misc. Income	500	9984
05028	Rental Income	26820	23650
05029	Medical Billing Income	10000	28
05030	Laundry Revenue-SCN	63800	59524
05031	Respite Care Income	900	450
05033	Admin. Services	0	0
05034	Meals Reimbursement	68066	79854
05036	Prior Year Surplus	1140513	1696723
05037	Respite Care: Welfare	4050	320

Balance Sheet-42000

04100	Nursing Home Add. &	1900000	1900000
	Total	<u>1900000</u>	<u>1900000</u>
Total Revenues		17499833	17979480
		=====	=====

DETAILS OF EXPENDITURES
For the Year Ending June 30,1996

Acct. No.		Budget	Actual
Commissioner's Office-10400			
10000	Elected Officials Salaries	20000	20000
10001	Office Salaries	76261	76380
10007	One-Time Bonus	0	0
10008	Overtime	0	0
10009	Sick Bonus	0	0
11010	Fica-County Share	7364	7006
11011	Group Life Insurance	138	142
11012	Group Health Insurance	3197	3357
11013	Retirement	2586	2325
11014	Workers' Compensation	346	298
11015	Unemployment Compensation	414	386
11016	Dental Insurance	179	171
11017	Education & Training	300	0
11018	Expense Account	3856	3531
12029	Contract Services	0	2536
12030	Equipment Rental	520	697
12031	Advertising	2900	3232
13036	Office Supplies	3052	2770
13037	Dues, Lic., & Sub	4309	4730
13038	Postage	750	119
16068	Telephone	6060	3516
17073	Misc. County Expense	400	112
19082	General Maint. & Rep	2210	769
21097	Equipment	6680	9820
22093	Insurance	75	71
22094	Surety Bond	0	0
23000	Frozen Funds	0	0
	Total	141597	141968
Treasurer-10401			
10000	Elected Officials Salaries	3500	3500
11010	Fica-County Share	268	242
11011	Group Life Insurance	28	28
11013	Retirement	0	0
11014	Workers' Compensation	13	11
11016	Dental Insurance	0	0
11018	Expense Account	411	235
12020	Legal Opinion	2400	1125
12029	Contract Services	65	35
22093	Insurances	0	0
22094	Surety Bond	0	0
	Total	6685	5176

Auditor-10402

12021	Accountant	14900	14650
	Total	<u>14900</u>	<u>14650</u>

5% Monies-10404

15051	5% Uncommitted	0	0
15052	Community Youth Advocates	22000	22000
15053	Lake Sunapee Mediation	18000	18000
15054	Kids & Cops (Chas.P	0	0
15055	Success By Six	4000	4000
15056	Claremont Soup Kitchen	1000	1000
15057	So. Western Comm Services	13500	13500
15058	Friends of Youth	7000	7000
15060	Good Beginnings--VRH	13000	13000
15061	Balance-FY95 Money-U	-3399	0
15062	Cinnamon St. Child.	2000	2000
15063	Newport Youth Hobby Club	5000	5000
15064	Sheriff Pro Youth Pr.	3500	3500
15065	S.C. Wrap Around Team	3000	3000
15066	W.V. Child Education	1400	1400
15077	W.S.S. Safety Program	11649	11649
	Total	<u>101650</u>	<u>105049</u>

Payroll Office-10405

10001	Salaries	21840	22051
10007	One-Time Bonus	0	0
10008	Overtime	200	0
10009	Sick Bonus	0	0
11010	Fica-County Share	1687	1589
11011	Group Life Insurance	28	28
11012	Group Health Insurance	5434	5706
11013	Retirement	748	742
11014	Workers' Compensation	80	69
11015	Unemployment Compensation	144	134
11016	Dental Insurance	299	252
11017	Education & Training	100	90
11018	Expense Account	75	27
12029	Contract Services	15103	14288
13036	Office Supplies	1150	761
13038	Postage	200	207
16068	Telephone	500	475
19082	General Maintenance	1090	75
21097	Equipment	400	400
22093	Insurance	19	18
	Total	<u>49097</u>	<u>46912</u>

Conservation District-10406

10001	Salaries	26118	23659
10007	One-Time Bonus	0	0
10009	Sick Bonus	0	0

11010	Fica-County Share	1999	1602
11011	Group Life Insurance	28	28
11012	Group Health Insurance	7001	7351
11013	Retirement	886	734
11014	Workers' Compensation	83	72
11015	Unemployment Compensation	288	243
11016	Dental Insurance	493	384
12029	Contract Services	0	884
17073	Misc. County Expense	0	0
22093	Insurances	25	23
	Total	36921	34980

County Attorney-10410

10000	Elected Officials Salaries	46800	46800
10001	Assistant County Attorney	33638	34353
10002	Office Salaries	24657	24769
10007	One-Time Bonus	0	0
10008	Overtime	1762	1811
10009	Sick Bonus	0	0
11010	Fica-County Share	8175	8110
11011	Group Life Insurance	83	83
11012	Group Health Insurance	9590	10070
11013	Retirement	2480	2488
11014	Workers' Compensation	363	312
11015	Unemployment Compensation	288	268
11016	Dental Insurance	851	726
11017	Education & Training	1000	1028
11019	Travel Expense	1500	1309
12029	Contract Services	0	0
12030	Equipment Rental	352	284
13036	Office Supplies	3640	3764
13037	Dues, Licens. & Subsc	5000	6795
13038	Postage	1300	909
14045	Evidence Storage	500	498
14046	Extradition Costs	8000	2332
14047	Expert Witness	1000	1370
14048	Investigation	1500	1191
14049	Deposition & Transcript	500	0
16068	Telephone	4200	2792
19082	General Maintenance	0	210
21097	Equipment	9854	11933
22093	Insurance	75	71
22094	Surety Bond	0	0
	Total	167108	164276

Victim/Witness Program-10411

10001	Employee Salaries	27727	28023
10007	One-Time Bonus	0	0
10009	Sick Bonus	0	0
11010	Fica-County Share	2122	2099

11011	Group Life Insurance	28	28
11012	Group Health Insurance	2158	2288
11013	Retirement	941	939
11014	Workers' Compensation	85	73
11015	Unemployment Compensation	144	134
11016	Dental Insurance	179	171
11017	Education & Training	1000	977
11018	Expense Account	500	326
11019	Travel Expense	1500	1189
12029	Contract Services	0	0
12030	Equipment Rental	176	142
13036	Office Supplies	750	800
13037	Dues, Licenses & Sub	300	99
13038	Postage	300	154
16068	Telephone	1000	845
21097	Equipment	0	0
	Total	38910	38287

Sheriff's Department-10440

10000	Elected Official Salary	33000	33000
10001	Salaries-Deputies	106932	87375
10002	Office Salaries	51688	51858
10006	On Call	0	0
10007	One-Time Bonus	0	0
10008	Overtime	3812	5705
10009	Sick Bonus	0	0
11010	Fica-County Share	7655	7245
11011	Group Life Insurance	201	165
11012	Group Health Insurance	29225	25553
11013	Retirement	4777	4053
11014	Workers' Compensation	7692	6623
11015	Unemployment Compensation	863	804
11016	Dental Insurance	1688	1158
11017	Education & Training	2776	2865
11018	Expense Account	600	1129
12029	Contract Services	720	713
13031	Uniforms	2500	4960
13032	General Supplies	500	662
13036	Office Supplies	1500	1740
13037	Dues, Licenses & Sub	1200	1042
13038	Postage	1100	1114
13039	Security Supplies	360	348
16067	Communication Line	1683	1647
16068	Telephone	2200	2027
16069	Gasoline	4838	4764
19082	General Maintenance	1930	1975
19083	Radio Maintenance	1000	1949
19084	Vehicle Repair	4525	4928
20090	Interest Payment	1696	874
20091	Principal Payment	13157	25373

21097	Equipment	12788	20876
22093	Insurance	11849	9596
22094	Surety Bond	0	0
	Total	<u>314455</u>	<u>312121</u>

Deputy Sheriffs Payroll-10442

10001	Deputy Sheriffs Payroll	7000	9590
10005	Salaries--Training	0	330
10006	On Call	0	0
11010	Fica-County Share	536	759
11014	Workmens Compensation	728	627
11015	Unemployment	719	829
11019	Travel Expense	200	0
13031	Uniforms	0	0
22093	Insurances	5750	6017
	Total	<u>14933</u>	<u>18152</u>

Deputy Sheriffs Bailiffs Payroll-10443

10001	Attendance at Court	46000	45900
10005	Salaries--Training	0	1050
11010	Fica-County Share	3519	3592
11014	Workers' Compensation	728	400
11015	Unemployment	1006	978
11017	Education & Training	800	70
11019	Travel Expense	0	399
13031	Uniforms	1200	0
13039	Security Supplies	100	0
22093	Insurances	5750	6017
	Total	<u>59103</u>	<u>58406</u>

Medical Referee-10450

11019	Travel Expense	1500	1177
12027	Views	3500	2945
12028	Autopsies	7000	8511
12030	Equipment Rental	0	27
	Total	<u>12000</u>	<u>12660</u>

Court House-40560

10001	Salaries	13499	13617
10007	One-Time Bonus	0	0
10008	Overtime/Vacation Coverage	200	127
10009	Sick Bonus	0	0
11010	Fica-County Share	1048	1028
11011	Group Life Insurance	28	28
11012	Group Health Insurance	3197	3357
11013	Retirement	465	463
11014	Workers' Compensation	889	765
11015	Unemployment Compensation	144	134
11016	Dental Insurance	179	384
12022	Town Share of C.H.R.	0	0

12029	Contract Services	1040	987
13032	General Supplies	745	677
13033	Cleaning Supplies	250	250
16061	Electricity	4322	3360
16063	Water	635	286
16064	Sewer	600	397
16065	Fuel Oil	4500	3574
16068	Telephone	0	0
19082	General Maintenance	4350	4789
21096	Bldg. Add. & Major R	3725	32050
21097	Equipment	0	0
21099	Capital Reserve	0	0
22093	Insurance	820	761
	Total	<u>40636</u>	<u>67034</u>

Records Building-10470

12029	Contract Services	420	405
13032	General Supplies	0	0
13033	Cleaning Supplies	0	0
16061	Electricity	3276	3393
16063	Water	315	278
16064	Sewer	150	102
16065	Fuel Oil	500	0
19082	General Maintenance	300	1025
21096	Bldg. Add. & Major R	0	0
22093	Insurance	410	871
	Total	<u>5371</u>	<u>6074</u>

Human Services-10490

10001	Salaries	25834	26416
10007	One-Time Bonus	0	0
10008	Overtime	200	28
10009	Sick Bonus	0	0
11010	Fica-County Share	1992	1933
11011	Group Life Insurance	28	28
11012	Group Health Insurance	3197	3357
11013	Retirement	883	877
11014	Workers' Compensation	94	81
11015	Unemployment Compensation	144	134
11016	Dental Insurance	179	171
11017	Education & Training	0	0
11018	Expense Account	618	534
13036	Office Supplies	100	147
13037	Dues, Licenses & Subscriptions	100	59
13038	Postage	260	194
15054	Old Age Assistance	39601	32834
15055	A.P.T.D.	250068	241001
15056	Intermediate Nursing	2112148	2501390
15058	Board & Care of Children	512564	561035
16068	Telephone	1000	727

19082	General Maintenance	725	415
21097	Equipment	300	297
22093	Insurance	25	23
	Total	<u>2950060</u>	<u>3371681</u>

County Administration Building-10497

12029	Contract Services	2435	2593
13032	General Supplies	955	1076
13033	Cleaning Supplies	275	360
16061	Electricity	31500	30797
16063	Water	750	719
16064	Sewer	1000	716
16065	Fuel Oil	10000	7149
19082	General Maintenance	13103	11304
21096	Bldg. Add. & Major R	25000	26615
21097	Equipment	0	0
22093	Insurance	3492	2966
	Total	<u>88510</u>	<u>84295</u>

Department of Correction-10600

10001	Salaries	540107	536524
10002	Salaries-Nursing	36056	35126
10007	One-Time Bonus	0	0
10008	Overtime	30000	37178
10009	Sick Bonus	0	0
11010	Fica-County Share	12189	11788
11011	Group Life Insurance	634	587
11012	Group Health Insurance	108091	89411
11013	Retirement	16912	15465
11014	Workers' Compensation	31496	27121
11015	Unemployment Compensation	3378	3189
11016	Dental Insurance	7363	5287
11017	Education & Conference	7580	2601
11019	Travel Expense	0	24
12029	Contract Services	26983	17354
12031	Advertising & Publishing	0	396
13031	Uniforms	4450	4558
13032	General Supplies	2765	2673
13033	Cleaning Supplies	4500	8263
13036	Office Supplies	5322	4328
13037	Subscriptions & Dues	3869	1774
13038	Postage	1230	1342
13039	Security Supplies	500	398
14041	Clothing	2649	2325
14042	Food	68066	79677
14051	Resident Pay	0	0
14052	Medical Expenses	31800	52380
16061	Electricity	24567	23481
16065	Fuel Oil	5000	5956
16068	Telephone	5600	5244

16069	Gasoline	400	268
17073	Misc. County Expense	200	0
18080	Care of Grounds	1329	1394
19082	General Maintenance	7000	6907
19084	Vehicle Repair	2000	773
21096	Bldg. Add. & Major R	960000	1018007
21097	Equipment	9830	7106
22093	Insurance	9895	11349
	Total	<u>1971761</u>	<u>2020254</u>

Farm-10700

10001	Salaries	16631	16631
10007	One-Time Bonus	0	0
10008	Overtime	0	0
10009	Sick Bonus	0	0
11010	Fica-County Share	1205	1205
11011	Group Life Insurance	9	15
11012	Group Health Insurance	2584	3500
11013	Retirement	334	413
11014	Workers' Compensation	5302	1278
11015	Unemployment Compensation	490	226
11016	Dental Insurance	165	224
11017	Education & Conference	0	0
12023	Live Stock Butchering	0	0
12025	Breeding, Testing &	0	0
12026	Veterinary Fees	0	0
12029	Contract Services	0	2655
12030	Equipment Rental	0	0
13032	General Supplies	1600	159
13037	Dues, Licenses & Sub.	0	0
16061	Electricity	180	183
16062	Gas	0	0
16069	Gasoline	1000	124
18076	Fertilizer	0	0
18077	Seed	0	0
18078	Feed	0	150
19082	General Maintenance	2250	1177
19084	Vehicle Repair	1000	5655
20092	Taxes-Property	9716	8749
21097	Equipment	0	0
22093	Insurance	778	737
	Total	<u>43244</u>	<u>43081</u>

Cooperative Ext. Service-10860

17074	Extension Grant	158641	158641
	Total	<u>158641</u>	<u>158641</u>

County Grants-10861

15051	Consulting Services	0	0
15052	Community Youth Advocates	27500	27500

15061	Conn. Valley Health Care	40000	40000
15062	Community Transportation	29700	29700
15063	Chandler House	11880	11880
15064	Womens Supportive Services	32000	32000
15065	Claremont Soup Kitchen	0	0
15066	Lake Sunapee Mediation	0	0
	Total	<u>141080</u>	<u>141080</u>

Economic Development Agent-10870

17072	Economic Development Agent	52800	52800
	Total	<u>52800</u>	<u>52800</u>

Interest on R.A.N.-10900

20092	Interest on R.A.N.	51000	50943
	Total	<u>51000</u>	<u>50943</u>

Interest on Bonds-10920

20090	Interest Payment	4023	4022
	Total	<u>4023</u>	<u>4022</u>

20090	Principal Bonded Debt	11000	11000
	Total	<u>11000</u>	<u>11000</u>

Delegation Expense-10980

17076	Delegation Expense	3600	2452
	Total	<u>3600</u>	<u>2452</u>

Register of Deeds-22420

10000	Elected Officials Salaries	28500	28500
10001	Office Salaries	103803	103653
10007	One-Time Bonus	0	0
10008	Overtime	200	0
10009	Sick Bonus	0	0
11010	Fica-County Share	10137	9769
11011	Group Life Insurance	166	159
11012	Group Health Insurance	15887	19453
11013	Retirement	4492	4480
11014	Workers' Compensation	410	353
11015	Unemployment Compensation	575	576
11016	Dental Insurance	1509	1596
11017	Education & Training	0	0
11018	Expense Account	400	556
11019	Travel Expense	0	0
12029	Contract Services	22800	22800
12030	Equipment Rental	1000	900
12032	Security Filming	0	0
13036	Office Supplies	7400	5250
13037	Dues, Lic., & Subscri	500	648
13038	Postage	2400	2400
16068	Telephone	1700	1273

19082	General Maintenance	3250	2598
21097	Equipment	0	0
21098	Purc. From Equipment Fund	15900	15900
22093	Insurance	124	71
22094	Surety Bond	0	0
	Total	<u>221153</u>	<u>220935</u>

Domestic Violence Grant-24445

10001	Employee Salaries	0	1868
11010	Fica	0	143
11019	Travel Expense	0	400
17073	Misc. County Expense	0	11
	Total	<u>0</u>	<u>2422</u>

Administration/Nursing Home-40500

10001	Salaries	217758	218200
10007	One-Time Bonus	0	0
10008	Overtime	370	676
10009	Sick Bonus	1000	600
11010	Fica-County Share	16764	16155
11011	Group Life Insurance	248	205
11012	Group Health Insurance	33704	30996
11013	Retirement	7430	6372
11014	Workers' Compensation	7319	6302
11015	Unemployment Compensation	1624	1371
11016	Dental Insurance	3095	2262
11017	Education & Conference	3352	1458
12021	Accountant	5000	5995
12029	Contract Services	30057	22074
12030	Equipment Rental	741	999
12031	Advertising & Pub.	1000	1115
13032	General Supplies	0	0
13036	Office Supplies	12750	14056
13037	Dues, Lic., & Subscriptions	1880	2267
13038	Postage	4700	3173
16068	Telephone	27300	25487
17075	Bad Debts	5000	5000
19082	General Maintenance	300	684
21097	Equipment	95000	98588
22093	Insurance	77425	75607
23000	Frozen Funds	0	0
	Total	<u>553817</u>	<u>539642</u>

Human Resource-40520

10001	Salaries	73065	71097
10007	One-Time Bonus	0	0
10008	Overtime	978	1197
10009	Sick Bonus	0	0
11010	Fica-County Share	5665	5289
11011	Group Life Insurance	56	65

11012	Group Health Insurance	12435	13089
11013	Retirement	2511	2247
11014	Workers' Compensation	145	125
11015	Unemployment	144	194
11016	Dental Insurance	348	210
11017	Education & Training	3144	2512
12029	Contract Services	11447	13569
13036	Office Supplies	749	1432
13037	Dues, Licenses & Sub	160	160
21097	Equipment	250	223
	Total	111097	111409

Dietary-40530

10001	Salaries	392622	400398
10007	One-Time Bonus	0	0
10008	Overtime	20000	28071
10009	Sick Bonus	2300	2900
11010	Fica-County Share	31743	31713
11011	Group Life Insurance	497	502
11012	Group Health Insurance	71312	68978
11013	Retirement	14067	13331
11014	Workers' Compensation	26163	22529
11015	Unemployment Compensation	3005	2801
11016	Dental Insurance	4150	4470
11017	Education & Conference	300	189
12029	Contract Services	81205	81790
13032	General Supplies	31534	40278
14042	Food	348245	378872
19082	General Maintenance	5500	4753
21097	Equipment	31020	27696
	Total	1063663	1109271

Nursing-40540

10001	Salaries-Supervisory Staff	310712	329075
10002	Salaries-RN's	333070	265684
10003	Salaries-LPN's	456697	405735
10004	Salaries-Nursing Aides	1863294	1857636
10006	Salaries-Clerical	177679	180283
10007	One-Time Bonus	0	0
10008	Overtime	64173	116367
10009	Sick Bonus	11800	11000
11010	Fica-County Share	249529	233525
11011	Group Life Insurance	3886	3871
11012	Group Health Insurance	559875	531337
11013	Retirement	110577	67148
11014	Workers' Compensation	215338	185645
11015	Unemployment Compensation	22932	22079
11016	Dental Insurance	40362	36074
11017	Education & Conference	6282	4382
12029	Contract Services	10334	7403

21097	Equipment	4850	4496
	Total	<u>1033875</u>	<u>1024488</u>

Laundry & Linen-40560

10001	Salaries	155386	156590
10007	One-Time Bonus	0	0
10008	Overtime	2058	4100
10009	Sick Bonus	1600	1700
11010	Fica-County Share	12167	11914
11011	Group Life Insurance	166	212
11012	Group Health Insurance	34005	29762
11013	Retirement	5392	5447
11014	Workers' Compensation	10726	9236
11015	Unemployment Compensation	1150	1072
11016	Dental Insurance	1441	1284
13032	General Supplies	25214	20959
14043	Linen	21650	22303
19082	General Maintenance	2500	18421
21097	Equipment	495	0
	Total	<u>273950</u>	<u>283000</u>

Housekeeping-40570

10001	Salaries	241305	249610
10007	One-Time Bonus	0	0
10008	Overtime	1439	3327
10009	Sick Bonus	2200	2700
11010	Fica-County Share	18739	18931
11011	Group Life Insurance	331	379
11012	Group Health Insurance	51693	51985
11013	Retirement	8304	7483
11014	Workers' Compensation	15827	13629
11015	Unemployment Compensation	1984	1849
11016	Dental Insurance	3145	3112
11017	Education & Training	300	0
12029	Contract Services	22214	23428
13033	Cleaning Supplies	30000	31456
13037	Dues, Licenses, & Sub.	100	0
19082	General Maintenance	10845	10638
21097	Equipment	0	0
	Total	<u>408426</u>	<u>418527</u>

Physician & Pharmacy-40580

12029	Contract Services	15000	18419
14044	Drugs-Billable	13000	8737
	Total	<u>28000</u>	<u>27156</u>

Special Services-40590

12029	Contract Services	14540	10770
	Total	<u>14540</u>	<u>10770</u>

12031	Advertising & Pub.	5000	5286
13032	General Supplies	6500	8231
14052	Medical Supplies	84685	130217
14053	Oxygen	4000	12317
19082	General Maintenance	3000	3883
21097	Equipment	15570	14031
	Total	<u>4555295</u>	<u>4431209</u>

Nursing-On Call-40541

10002	On Call Salaries-RN	23400	98738
10003	On Call Salaries-LPN	18096	49667
10004	On Call Salaries-CNA/UA	27625	67510
11010	Fica	5288	16389
11015	Unemployment	2875	1885
	Total	<u>77284</u>	<u>234189</u>

Maple Hill Fire-40546

10001	Employee Salaries	0	0
12029	Contract Services	0	0
13032	General Supplies	0	0
19082	General Maintenance	42000	43659
21096	Bldg. Add. & Major Repairs	0	0
	Total	<u>42000</u>	<u>43659</u>

Operation of Plant-40550

10001	Salaries	210682	211983
10007	One-Time Bonus	0	0
10008	Overtime	5858	6721
10009	Sick Bonus	1400	1600
11010	Fica-County Share	16673	16251
11011	Group Life Insurance	221	218
11012	Group Health Insurance	36570	37662
11013	Retirement	7389	7307
11014	Workers' Compensation	13988	12045
11015	Unemployment Compensation	1150	1096
11016	Dental Insurance	2030	1736
11017	Education & Training	750	138
12029	Contract Services	43559	44302
13032	General Supplies	11606	8830
13037	Dues, Licenses & Sub.	855	616
16061	Electricity	110000	101941
16062	Gas	2376	1767
16065	Fuel Oil	127524	108880
16069	Gasoline	2125	3012
18080	Care of Grounds	5900	5861
19082	General Maintenance	47170	66609
19084	Vehicle Repair	6000	7113
20093	Property Taxes	15199	14336
21096	Bldg. Add's & Renovation	360000	359968

Physical Therapy-40591

10001	Salaries	123565	123140
10007	One-Time Bonus	0	0
10008	Overtime	0	1421
10009	Sick Bonus	800	800
11010	Fica-County Share	10662	9255
11011	Group Life Insurance	138	127
11012	Group Health Insurance	24332	19342
11013	Retirement	4726	4190
11014	Workers' Compensation	7885	6790
11015	Unemployment Compensation	719	690
11016	Dental Insurance	1587	524
11017	Education & Training	1450	837
12029	Contract Services	1440	540
13032	General Supplies	1000	624
19082	General Maintenance	200	23
21097	Equipment	3800	3792
	Total	<u>182304</u>	<u>172095</u>

Occupational Therapy-40592

10001	Salaries	28416	20582
10007	One-Time Bonus	0	0
10008	Overtime	0	262
10009	Sick Bonus	0	0
11010	Fica-County Share	2174	1490
11011	Group Life Insurance	29	19
11012	Group Health Insurance	4449	4066
11013	Retirement	965	541
11014	Workers' Compensation	1147	988
11015	Unemployment Compensation	144	154
11016	Dental Insurance	271	186
11017	Education & Training	1000	640
12029	Contract Services	10400	12183
13032	General Supplies	1400	1339
21097	Equipment	0	0
	Total	<u>50395</u>	<u>42450</u>

Recreationl Therapy-40593

10001	Salaries	137670	134464
10007	One-Time Bonus	0	0
10008	Overtime	509	2661
10009	Sick Bonus	900	1100
11010	Fica-County Share	10343	9986
11011	Group Life Insurance	193	187
11012	Group Health Insurance	31903	31468
11013	Retirement	4584	4680
11014	Workers' Compensation	8544	7358
11015	Unemployment Compensation	1006	938
11016	Dental Insurance	2051	1839
11017	Education & Training	500	130

12029	Contract Services	18836	12424
13032	General Supplies	5000	4009
19082	General Maintenance	475	471
21097	Equipment	0	0
	Total	<u>222514</u>	<u>211715</u>

Social Services-40594

10001	Salaries	65136	63319
10007	One-Time Bonus	0	0
10008	Overtime	0	47
10009	Sick Bonus	100	0
11010	Fica-County Share	4991	4565
11011	Group Life Insurance	56	61
11012	Group Health Insurance	8311	10583
11013	Retirement	2212	1433
11014	Workers' Compensation	4253	3662
11015	Unemployment Compensation	359	347
11016	Dental Insurance	341	340
11017	Education & Training	300	239
11019	Travel Expense	75	12
12029	Contract Services	180	70
13032	General Supplies	250	100
21097	Equipment	0	0
	Total	<u>86564</u>	<u>84778</u>

Speech Therapy-40595

12029	Contract Services	1000	0
	Total	<u>1000</u>	<u>0</u>

Dental Services-40596

12029	Contract Services	26674	27308
13032	General Supplies	150	29
	Total	<u>26824</u>	<u>27337</u>

Bonded Debt-40970

20090	Interest Payment	79047	89350
20091	Principal Payment	89000	89000
	Total	<u>168047</u>	<u>178350</u>

Balance Sheet-42000

12029	Contract Services	0	0
21096	Bldg. Add. & Major Ren.	1900000	1900000
	Total	<u>1900000</u>	<u>1900000</u>
	Total Expenditures	<u>17499833</u>	<u>18039396</u>

**SULLIVAN COUNTY, NEW HAMPSHIRE
GENERAL PURPOSE FINANCIAL STATEMENTS**

and

SUPPLEMENTARY INFORMATION

June 30, 1996

With Independent Auditors' Report

June 26 & 28, 1996

G. Flint, Chair, convened the meeting on June 26 at 6:50pm in the Commissioners' Conference Room, Newport, NH.

ALSO PRESENT: Reps. Richard Krueger & Allen Whipple, Comms. Donald Fontaine, Frank MacConnell & Robert Morrow, Adm. Robert Hemenway, Coord. Catherine Thurston, Tres. Peter Lovely

Following presentation by the Treasurer and discussion by those present and upon recommendation of the Commissioners, E. Lindblade moved and R. Adler seconded that **Approval is hereby given to the treasurer to borrow FIVE MILLION DOLLARS (\$5,000,000) upon the order of the County Commissioners pursuant to RSA 29:8. Passed unanimously.**

Following discussion that a confusing sentence be deleted, L. Palmer moved and D. Allison seconded that **The minutes of June 17 & 18, 1996 be approved, as corrected.** Passed unanimously.

Flint recessed the meeting at 7:00pm.

Flint reconvened the meeting on June 28, 1996 at 12:45 in the Ahern Building at the County Complex, Unity, NH.

Rep. Eric Lindblade

D. Allison moved and R. Adler seconded that **The County Budget be established at \$15,176,718, with \$5,360,357 to be raised by taxes.** Passed unanimously.

E. Lindblade moved and L. Palmer seconded that **The County Commissioners be commended for their efforts in the development of the FY'97 County Budget.** Passed unanimously.

Palmer moved and R Adler seconded that **The meeting be adjourned.** Passed unanimously. Flint closed the meeting at 12:50pm.

Respectfully submitted,

Sandra Hetherington

Sandra B Stettenheim, Clerk



BERRY, DUNN, McNEIL & PARKER
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT CONSULTANTS

INDEPENDENT AUDITORS' REPORT

The Commissioners
Sullivan County, New Hampshire

We have audited the accompanying general purpose financial statements of Sullivan County, New Hampshire (the County) as of June 30, 1996, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Sullivan County, New Hampshire as of June 30, 1996, and the results of its operations and its cash flows for the year then ended, in conformity with generally accepted accounting principles. In accordance with *Government Auditing Standards*, we have also issued a report dated August 9, 1996 on our consideration of the County's internal control structure and a report dated August 9, 1996 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the basic general purpose financial statements taken as a whole. The supplementary information contained in Schedules 1 and 2 is presented for purposes of additional analysis and is not a required part of the basic general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic general purpose financial statements taken as a whole.

Berry, Dunn, McNeil & Parker

Lebanon, New Hampshire
August 9, 1996

SULLIVAN COUNTY, NEW HAMPSHIRE

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1996

	Governmental Fund Types General	Special Revenue	Proprietary Fund Types Enterprise	Fiduciary Fund Types Trust Funds	Account Groups General Fixed Assets	General Long- term Debt	Total Memorandum Only
ASSETS							
Cash and cash equivalents	\$ 691,916	\$ 96,440	\$ 300	\$ 9,773	\$ -	\$ -	\$ 798,429
Accounts receivable, net of allowance for uncollectibles of \$46,500	-	-	1,057,298	-	-	-	1,057,298
Prepaid expenditures	114,304	1,820	-	-	-	-	116,124
Due from other funds	3,141	195,166	1,871,554	-	-	-	2,069,861
Due from other governments	3,555	-	-	-	-	-	3,555
Inventory	-	-	71,920	-	-	-	71,920
Restricted assets - cash	1,900,000	-	-	13,485	-	-	1,913,485
Buildings and improvements	-	-	4,392,077	-	3,262,333	-	7,654,410
Equipment	-	-	1,402,091	-	712,903	-	2,114,994
Accumulated depreciation	-	-	(3,198,682)	-	-	-	(3,198,682)
Other assets	13,353	-	36,670	-	-	-	50,023
Amounts to be provided for the retirement of general long-term obligations	-	-	-	-	-	214,176	214,176
Total assets	\$ 2,726,269	\$ 293,426	\$ 5,633,228	\$ 23,258	\$ 3,975,236	\$ 214,176	\$ 12,865,593
LIABILITIES AND FUND EQUITY (DEFICIT)							
Liabilities	\$ 718,491	\$ 987	\$ 95,439	\$ -	\$ -	\$ -	\$ 814,917
Accounts payable	-	-	116,015	-	-	-	270,773
Accrued liabilities	154,758	-	192,181	-	-	-	192,181
Compensated absences payable	-	-	-	6,050	-	-	6,050
Due to patients	-	-	-	-	-	-	-
Due to other funds	2,067,440	2,421	2,327,200	-	-	214,176	2,069,861
Long-term debt	135,080	-	-	-	-	-	2,541,376
Accrual for self-funded insurance	-	-	-	-	-	-	135,080
Total liabilities	\$ 3,075,769	\$ 3,408	\$ 2,730,835	\$ 6,050	\$ -	\$ 214,176	\$ 6,030,238
Commitments and contingencies (Note 8)							
Fund equity (deficit)	\$ -	\$ -	\$ 1,644,036	\$ -	\$ -	\$ -	\$ 1,644,036
Contributed capital	-	-	1,037,676	-	-	-	1,037,676
Retained earnings	-	-	-	-	3,975,236	-	3,975,236
Investment in general fixed assets	-	-	-	-	-	-	-
Fund balances	114,304	-	-	-	-	-	114,304
Reserved for prepaid expenses	571,661	-	220,681	-	-	-	792,342
Reserved for encumbrances - prior year	-	-	-	9,773	-	-	9,773
Reserved for future expenditures	-	-	-	7,435	-	-	7,435
Reserves for contingencies	(1,035,465)	290,018	-	-	-	-	(745,447)
Reserved - undesignated	(349,300)	290,018	2,992,392	17,208	3,975,236	-	6,835,352
Total fund equity (deficit)	\$ 2,726,269	\$ 293,426	\$ 5,633,228	\$ 23,258	\$ 3,975,236	\$ 214,176	\$ 12,865,593
Total liabilities and fund equity (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these general purpose financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Combined Statement of Revenues and Expenditures/Expenses - Budget and Actual - Budgetary Basis

All Governmental and Proprietary Fund Types

Year Ended June 30, 1996

	General Fund			Special Revenue Fund			Enterprise Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$	\$	\$	\$	\$	\$	\$	\$	\$
Registrar of deeds - fees	5,371	5,371	-	-	-	-	-	-	-
Rent records building	42,000	44,790	2,790	-	-	-	-	-	-
Sheriff's writ fees	50	4,056	4,006	-	-	-	500	9,984	9,484
Miscellaneous income	-	-	-	-	-	-	-	-	-
Nursing home income	-	-	-	-	-	-	-	-	-
State welfare	-	-	-	-	-	-	-	-	-
Private	-	-	-	-	-	-	-	-	-
Cafeteria	-	-	-	-	-	-	-	-	-
Bad debt recovered	-	-	-	-	-	-	6,218,889	6,217,717	(1,172)
Rental income	-	-	-	-	-	-	1,226,428	1,104,186	(122,242)
Medical billing income	-	-	-	-	-	-	4,000	4,515	515
Laundry income	-	-	-	-	-	-	5,000	-	(5,000)
Respite care income	-	-	-	-	-	-	26,820	23,650	(3,170)
Meals reimbursement	-	-	-	-	-	-	10,000	28	(9,972)
State reimbursement - courts	-	-	-	-	-	-	63,800	59,524	(4,276)
Victim witness program	-	-	-	-	-	-	4,950	770	(4,180)
County jail income	-	-	-	-	-	-	68,066	79,854	11,788
County farm income - other	147,550	147,550	-	-	-	-	-	-	-
Interest income	33,840	35,010	1,170	-	-	-	-	-	-
State incentive monies	15,000	20,522	5,522	-	-	-	-	-	-
Extradition reimbursement	33,500	34,262	762	-	-	-	-	-	-
Insurance refunds	153,500	190,704	37,204	-	-	-	-	-	-
Revenue from state	101,650	101,897	247	-	-	-	-	-	-
Sheriff's department	1,000	3,242	2,242	-	-	-	-	-	-
Tax	63,500	90,831	27,331	-	-	-	-	-	-
Prior year surplus	59,103	58,406	(697)	-	-	-	324,383	370,533	46,150
Land rental	5,272,670	5,272,670	-	-	-	-	-	559,809	559,809
Secured juvenile travel	335,000	298,877	(36,123)	-	-	-	-	-	-
Transfers	550	500	(50)	-	-	-	1,140,513	1,104,390	(36,123)
Proceeds from bond issuance	1,300	3,632	2,332	-	-	-	-	-	-
Total revenues	<u>6,265,584</u>	<u>6,312,320</u>	<u>46,736</u>	<u>240,900</u>	<u>232,198</u>	<u>(8,702)</u>	<u>10,993,349</u>	<u>11,467,484</u>	<u>474,135</u>

SULLIVAN COUNTY, NEW HAMPSHIRE

Combined Statement of Revenues and Expenditures - GAAP Basis

All Governmental Fund Types and Expendable Trust Funds

Year Ended June 30, 1996

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types Expendable Trust</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>		
Revenues				
Taxes	\$5,272,670	\$ -	\$ -	\$5,272,670
Fines and fees	44,790	232,198	-	276,988
Charges for products and services	64,288	-	-	64,288
Intergovernmental	342,863	-	-	342,863
Interest	190,704	-	146	190,850
Miscellaneous	<u>98,128</u>	<u>-</u>	<u>7,219</u>	<u>105,347</u>
Total revenues	<u>6,013,443</u>	<u>232,198</u>	<u>7,365</u>	<u>6,253,006</u>
Expenditures				
Current				
General government	235,547	220,934	-	456,481
Public safety	2,077,574	-	-	2,077,574
Health and welfare	3,348,065	-	-	3,348,065
Miscellaneous	621,540	2,421	5,501	629,462
Capital outlay	46,884	-	-	46,884
Debt service				
Principal retirement	11,000	-	-	11,000
Interest and fiscal charges	<u>54,965</u>	<u>-</u>	<u>-</u>	<u>54,965</u>
Total expenditures	<u>6,395,575</u>	<u>223,355</u>	<u>5,501</u>	<u>6,624,431</u>
Excess of revenues over (under) expenditures	(382,132)	8,843	1,864	(371,425)
Other financing uses				
Operating transfers out	<u>(32,524)</u>	<u>-</u>	<u>-</u>	<u>(32,524)</u>
Excess of revenues over (under) expenditures and other financing uses	<u>\$ (414,656)</u>	<u>\$ 8,843</u>	<u>\$ 1,864</u>	<u>\$ (403,949)</u>

The accompanying notes are an integral part of these general purpose financial statements.

Expenditures/expenses									
General government									
Commissioners' office	141,597	141,597	-	-	-	-	-	-	-
Treasurer	6,685	5,176	1,509	-	-	-	-	-	-
Auditors	14,900	14,650	250	-	-	-	-	-	-
5% monies	101,650	106,299	(4,649)	-	-	-	-	-	-
Payroll	49,097	46,911	2,186	-	-	-	-	-	-
Conservation district clerk	36,921	34,981	1,940	-	-	-	-	-	-
County attorney	167,108	161,024	6,084	-	-	-	-	-	-
Victim witness	38,910	38,287	623	-	-	-	-	-	-
Register of Deeds	-	-	-	221,153	223,355	(2,202)	-	-	-
Sheriff's department	388,491	388,678	(187)	-	-	-	-	-	-
Medical referee	12,000	12,660	(660)	-	-	-	-	-	-
Maintenance of courthouse	40,636	36,783	3,853	-	-	-	-	-	-
Maintenance of record building	5,371	6,074	(703)	-	-	-	-	-	-
Public welfare	2,950,060	3,348,065	(398,005)	-	-	-	-	-	-
County building	88,510	64,121	24,389	-	-	-	-	-	-
County Nursing Home	-	-	-	-	-	-	553,817	568,312	(14,495)
Administration	-	-	-	-	-	-	111,101	111,408	(307)
Human resources	-	-	-	-	-	-	1,063,663	1,109,272	(45,609)
Dietary	-	-	-	-	-	-	4,543,894	4,522,866	21,028
Nursing care	-	-	-	-	-	-	42,000	43,659	(1,659)
Maple Hill	-	-	-	-	-	-	1,122,560	955,983	166,577
Operation of plant	-	-	-	-	-	-	682,386	699,920	(17,534)
Housekeeping and laundry	-	-	-	-	-	-	42,540	37,926	4,614
Physician and pharmacy	-	-	-	-	-	-	222,514	211,715	10,799
Special services	-	-	-	-	-	-	114,388	112,114	2,274
Social services	-	-	-	-	-	-	232,699	214,544	18,155
Therapy	-	-	-	-	-	-	-	-	-
County jail	1,971,761	1,526,249	445,512	-	-	-	-	-	-
County farm and woodlands	43,230	43,082	148	-	-	-	-	-	-
Special grants	352,521	352,521	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Interest	55,023	54,965	58	-	-	-	79,047	89,350	(10,303)
Principal - bonded debt	11,000	11,000	-	-	-	-	89,000	89,000	-
Delegation expenses	3,600	2,452	1,148	-	-	-	-	-	-
Transfers	-	32,524	(32,524)	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures/ expenses	<u>6,479,071</u>	<u>6,428,099</u>	<u>50,972</u>	<u>221,153</u>	<u>223,355</u>	<u>(2,202)</u>	<u>1,900,000</u>	<u>8,766,069</u>	<u>1,900,000</u>
Excess of revenues over (under) expenditures/net loss	<u>\$ (213,487)</u>	<u>\$ (115,779)</u>	<u>\$ (97,708)</u>	<u>\$ 19,747</u>	<u>\$ 8,843</u>	<u>\$ 10,904</u>	<u>\$ 193,740</u>	<u>\$ 2,701,415</u>	<u>\$ 2,507,675</u>

The accompanying notes are an integral part of these general purpose financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE
Combined Statement of Revenues and Expenses -
Proprietary Fund Types and Similar Trust Funds

Year Ended June 30, 1996

	Proprietary <u>Fund Types</u> <u>Enterprise</u>	Fiduciary <u>Fund Types</u> Nonexpendable <u>Trust</u>	Total (Memorandum Only)
Operating revenues			
Charges for services - state welfare	\$6,217,717	\$ -	\$6,217,717
- private	1,104,186	-	1,104,186
Medicaid enhancement funds	559,809	-	559,809
Interest	-	428	428
Miscellaneous	<u>178,326</u>	<u>960</u>	<u>179,286</u>
Total operating revenues	<u>8,060,038</u>	<u>1,388</u>	<u>8,061,426</u>
Operating expenses			
Personnel services	5,090,962	-	5,090,962
Contractual services	280,275	-	280,275
Supplies and office expenses	128,407	-	128,407
Heat, light, and power	215,600	-	215,600
Depreciation	233,620	-	233,620
Payroll and other taxes	389,800	-	389,800
Food	378,872	-	378,872
Repairs and maintenance	140,609	-	140,609
Employee benefits	950,106	-	950,106
Bad debts	5,000	-	5,000
Telephone	25,487	-	25,487
Miscellaneous	14,525	1,798	16,323
Interest expense	89,350	-	89,350
Insurance	75,607	-	75,607
Medicine	<u>151,272</u>	<u>-</u>	<u>151,272</u>
Total operating expenses	<u>8,169,492</u>	<u>1,798</u>	<u>8,171,290</u>
Loss before other financing sources	(109,454)	(410)	(109,864)
Other financing sources			
Operating transfers in	<u>32,524</u>	<u>-</u>	<u>32,524</u>
Net loss	<u>\$ (76,930)</u>	<u>\$ (410)</u>	<u>\$ (77,340)</u>

The accompanying notes are an integral part of these general purpose financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Combined Statement of Changes in Retained Earnings (Deficit)/Fund Balances - All Fund Types and Account Group

Year Ended June 30, 1996

	Governmental Fund Types				Proprietary Fund Types				Account Group		
	Unrestricted	Reserve for Prepaid Expenses	Reserve for Encumbrances - Prior Year	Special Revenue	Enterprise			Fiduciary Fund Types		Total General Fixed Assets (Memorandum Only)	
					Nursing Home	Nursing Contributed Capital	Nursing Home	Reserve for Encumbrances - Prior Year	Expendable Trust		Nonexpendable Trust
Retained earnings (deficit)/ fund balances, beginning of year	\$ (33,287)	\$ 95,742	\$ 4,040	\$ 217,183	\$ 1,330,473	\$ 1,644,036	\$ 4,814	\$ 7,909	\$ 7,845	\$ 3,425,756	\$ 6,704,511
Excess of revenues over (under) expenditures/ net loss	(382,132)	-	-	8,843	(109,454)	-	-	1,864	(410)	-	(481,289)
Deletion of fixed assets	-	-	-	-	-	-	-	-	-	(125,352)	(125,352)
Capital outlay - purchase of fixed assets	-	-	-	-	-	-	-	-	-	674,832	674,832
Capital transfers	(32,524)	-	-	-	32,524	-	-	-	-	-	-
Encumbrances	(567,621)	-	567,621	-	(215,867)	-	215,867	-	-	-	-
Changes in prepaid expenses	(18,562)	18,562	-	-	-	-	-	-	-	-	-
Other changes	(1,339)	-	-	63,992	-	-	-	-	-	-	62,653
Retained earnings (deficit)/ fund balances, end of year	<u>\$ (1,035,465)</u>	<u>\$ 114,304</u>	<u>\$ 571,661</u>	<u>\$ 290,018</u>	<u>\$ 1,037,676</u>	<u>\$ 1,644,036</u>	<u>\$ 220,681</u>	<u>\$ 9,773</u>	<u>\$ 7,435</u>	<u>\$ 3,975,236</u>	<u>\$ 6,835,355</u>

The accompanying notes are an integral part of these general purpose financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Combined Statement of Cash Flows -

Proprietary Fund Types and Similar Trust Funds

Year Ended June 30, 1996

	<u>Proprietary Fund Types Enterprise</u>	<u>Fiduciary Fund Types Nonexpendable Trust</u>	<u>Total (Memorandum Only)</u>
Cash flows from operating activities			
Net loss	\$ (76,930)	\$ (410)	\$ (77,340)
Adjustments to reconcile net loss to net cash used by operating activities			
Depreciation	233,620	-	233,620
(Increase) in			
Accounts receivable	(141,955)	-	(141,955)
Due from other funds	(1,508,450)	-	(1,508,450)
Increase in			
Accounts payable	23,093	-	23,093
Accrued liabilities	30,288	-	30,288
Due to patients	<u>-</u>	<u>140</u>	<u>140</u>
Net cash used by operating activities	<u>(1,440,334)</u>	<u>(270)</u>	<u>(1,440,604)</u>
Cash flows from capital and related financing activities			
Purchase of capital assets	<u>(370,666)</u>	<u>-</u>	<u>(370,666)</u>
Cash flows from non-capital financing activities			
Principal payments of long-term debt	(89,000)	-	(89,000)
Bond proceeds	<u>1,900,000</u>	<u>-</u>	<u>1,900,000</u>
Net cash provided by financing activities	<u>1,811,000</u>	<u>-</u>	<u>1,811,000</u>
Net decrease in cash	-	(270)	(270)
Cash, beginning of year	<u>300</u>	<u>13,754</u>	<u>14,054</u>
Cash, end of year	\$ <u>300</u>	\$ <u>13,484</u>	\$ <u>13,784</u>

The accompanying notes are an integral part of these general purpose financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 1996

1. Summary of Significant Accounting Policies

Sullivan County, New Hampshire (the County) was established in 1827 and operates under a County Commissioner/Delegation form of government and is responsible for the following facilities and services, as authorized by its charter: sheriff's department, nursing home, correctional facility, county farm and woodlands, registry of deeds, and general administrative services for the County.

The accounting policies of the County, as reflected in the accompanying general purpose financial statements, conform to generally accepted accounting principles applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

Specific criteria are used in the determination of which funds are included in the general purpose financial statements of the County and in the definition of the County as a separate reporting entity from any other unit of government. These criteria are: (1) oversight responsibility, which addresses the extent of the governing authority of elected officials, (2) scope of public service which addresses the type of services provided in the geographic service area, and (3) the existence of any special financing relationships which exist between the County and other entities. Based on these criteria, there are no agencies or entities which should be combined with the general purpose financial statements of the County.

B. Basis of Presentation

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the general purpose financial statements in this report, into three broad fund categories, five generic fund types, and two account groups, as follows:

Governmental Funds

General Fund

The General Fund is the general operating fund of the County. It is used to account for all financial resources, except those required to be accounted for in another fund.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 1996

1. Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Concluded)

Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified services.

Proprietary Funds

Enterprise Fund

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises. As such, they are intended to be financed primarily through proceeds from their operations. The Enterprise Fund of the County consists of the Sullivan County Nursing Home (County Home). The County Home provides a service to the general public on a continuing basis which is financed through user charges and reimbursement from the State of New Hampshire. Periodic determination of revenues earned, expenses incurred, and net income (loss) is appropriate for capital maintenance, public policy, management control, accountability, and cost reimbursement purposes.

Fiduciary Funds

Trust Funds

Trust Funds are used to account for assets held in trust or as an agent by the County for others. Unrestricted trust funds are expendable trusts and accounted for as a Governmental Fund (modified accrual basis). Restricted trust funds are nonexpendable and accounted for as a Proprietary Fund (accrual basis).

Account Groups

General Fixed Assets Account Group

This account group is established to account for all fixed assets of the County, other than those accounted for in the Proprietary Funds. General fixed assets are stated at cost. Where the original cost records are not available, the assets are recorded at the estimated historical cost. No depreciation has been provided on general fixed assets.

SULLIVAN COUNTY, NEW HAMPSHIRE
Notes to General Purpose Financial Statements

June 30, 1996

1. Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Concluded)

Account Groups (Concluded)

General Long-term Debt Account Group

This account group is established to account for all the long-term liabilities of the County that are expected to be financed from the Governmental Funds.

C. Basis of Accounting

The modified accrual basis of accounting is used by the Governmental and Expendable Trust Funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash, except for measurable and available revenues of a material amount not received as of the statement date. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

Material encumbrances at year end are excluded from current year expenditures and reported as reservations of fund equity (deficit).

The Proprietary Funds and nonexpendable trust funds are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when incurred. Outlays for property and equipment are capitalized and depreciated. Outlays for retirement of debt are recorded as a reduction on the related liability.

Long-term debt related to property and equipment additions of Proprietary Funds is accounted for in the Enterprise Fund. Contributed capital represents the original construction costs of the County Home.

D. Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 1996

1. Summary of Significant Accounting Policies (Continued)

E. County Budget and Budgetary Accounting

The County budgets revenues and expenditures/expenses for Governmental and Proprietary Funds. The County prepares its annual budget on a basis which is different from generally accepted accounting principles (GAAP basis). To provide a meaningful comparison of actual results with the budget, the combined statement of revenues and expenditures/expenses "budget and actual" is presented in accordance with the County's method (budget basis). The major differences between the budget and GAAP basis are as follows:

- The budget recognizes as revenues surplus unrestricted funds brought forward from prior periods. GAAP records prior year deficits as fund balances brought forward.
- The budget expenses outlays for supplies and inventory of the Enterprise Fund when purchased. GAAP expenses these items when consumed.
- The budget expenses outlays for capital additions of the Enterprise Fund. GAAP capitalizes these outlays.
- The budget does not provide for depreciation of Enterprise Fund fixed assets. GAAP provides for depreciation of these assets.
- The budget expenses compensated absences when paid. GAAP expenses compensated absences when earned.

Budgets

The County follows these procedures establishing the budgetary data reflected in the general purpose financial statements:

Prior to May 1st, the County departments submit to the County Commissioners a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.

Hearings are conducted by the County Commissioners prior to the County's budget meeting to discuss the proposed budget.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 1996

1. Summary of Significant Accounting Policies (Continued)

Budgets (Concluded)

The budget is legally enacted by the County Delegation prior to September 1st.

Appropriations for certain projects and specific items not fully expended at the fiscal year end are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year.

The budgets for all departments and operations of the County are prepared under the direction of the County Commissioners. Original appropriations are acted upon by the County Delegation vote.

A copy of the budget is published in the Annual Report of Sullivan County, New Hampshire.

In summary form, the approved budgets for the General, Special Revenue and Enterprise Funds for the year ended June 30, 1996 were as follows:

Budgeted revenue	\$16,024,320
Prior year surplus	<u>1,475,513</u>
	17,499,833
Budgeted expenditures	<u>17,499,833</u>
Budgeted surplus	\$ <u>-</u>

F. Property and Equipment

County Home property and equipment are stated at cost. Depreciation has been provided over the estimated useful lives using the straight-line method.

G. Fund Balances

Fund balances of Governmental and Proprietary Funds are classified in three separate categories. The categories, if applicable, and their general meanings, are as follows:

SULLIVAN COUNTY, NEW HAMPSHIRE
Notes to General Purpose Financial Statements
June 30, 1996

1. Summary of Significant Accounting Policies (Continued)

G. Fund Balances (Concluded)

Reserved Fund Balance

Indicates that portion of fund equity which is not appropriable for expenditure or is legally segregated for specific purposes.

Unreserved - Designated Fund Balance

Indicates that portion of fund equity for which the County has made tentative plans.

Unreserved - Undesignated Fund Balance

Indicates that portion of fund equity which is available for appropriation and expenditure in future periods.

H. Revenue Recognition for Grants

Revenues from federal, state, and other grants, designated for payment of specific County expenditures, are recognized in the Special Revenue Fund when the related expenditures are incurred.

I. Compensated Absences

The County has an earned time program, combining traditional vacation, personal, holiday, and sick time benefits into one bank of earned time hours. Consequently, earned time, up to the maximum as specified by the program, is recorded as a liability for compensated absences.

J. Inventory

Only the Enterprise Fund records inventory which consists of food and supplies. Inventory is recorded at cost.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 1996

1. Summary of Significant Accounting Policies (Concluded)

K. Due To/From Other Funds

Short-term amounts owed between funds are classified as "due to/from other funds". Transfers between funds are treated as operating transfers and are included in the results of operations of both Governmental and Proprietary Funds.

L. Total Columns

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with GAAP. Such data are not comparable to a consolidation since interfund eliminations have not been made.

2. Cash and Cash Equivalents

The cash deposits in the County's Funds, including restricted cash, at year end consisted of the following:

	Carrying <u>Amount</u>	Bank <u>Balance</u>
Insured (FDIC)	\$ 300,000	\$ 300,000
Uninsured, collateralized by U.S. Government and other short-term securities	1,963,544	1,963,544
Uninsured, no collateral held	<u>447,495</u>	<u>582,971</u>
	<u>\$2,711,039</u>	<u>\$2,846,515</u>

The above amount does not include petty cash funds of \$875.

3. Restricted Assets - Cash

Certain assets are restricted for construction funded through long-term debt. Assets restricted in the Trust Funds are residents' cash.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 1996

4. Changes in General Fixed Assets

The changes in general fixed assets were as follows:

	Balance July 1, <u>1995</u>	Additions	Deletions	Balance June 30, <u>1996</u>
Building and improvements	\$2,730,090	\$532,243	\$ -	\$3,262,333
Equipment	<u>695,666</u>	<u>142,589</u>	<u>125,352</u>	<u>712,903</u>
	<u>\$3,425,756</u>	<u>\$674,832</u>	<u>\$125,352</u>	<u>\$3,975,236</u>

5. Changes in Long-Term Debt

Long-term debt consisted of the following as of June 30, 1996:

	Enterprise <u>Fund</u>	General Long-term Debt Account <u>Group</u>	<u>Total</u>
\$980,000 capital improvement bond (issue date 7/13/90), principal due in annual installments of \$100,000 through 1997 and \$95,000 thereafter until paid in July 2000. Interest is payable semiannually at 6.9%.	\$ 427,200	\$52,800	\$ 480,000
\$1,900,000 capital improvement bond (issue date 7/20/95), principal due in annual installments of \$190,000 through 2006. Interest is payable semiannually at 5.25%.	1,900,000	-	1,900,000
Accrued claims and judgments	-	100,000	100,000
Capital lease - cruisers	<u>-</u>	<u>61,376</u>	<u>61,376</u>
	<u>\$2,327,200</u>	<u>\$214,176</u>	<u>\$2,541,376</u>

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 1996

5. Changes in Long-Term Debt (Concluded)

Future minimum payments, including interest of \$580,861, are as follows for the years ending June 30:

	Enterprise <u>Fund</u>	General Long-term Debt Account <u>Group</u>	<u>Total</u>
1997	\$ 400,169	\$ 34,723	\$ 434,892
1998	379,756	33,433	413,189
1999	363,947	32,712	396,659
2000	348,138	11,532	359,670
2001	332,329	10,811	343,140
Thereafter	1,074,688	-	1,074,688
Accrued claims and judgments	<u>-</u>	<u>100,000</u>	<u>100,000</u>
	<u>\$2,899,027</u>	<u>\$223,211</u>	<u>\$3,122,238</u>

The General Long-Term Debt Account Group also includes a capital lease for vehicles. The County must make annual payments of \$20,459 through 1999.

Below is a summary of changes in the General Long-Term Debt Account Group for the year ended June 30, 1996:

	Balance <u>June 30, 1995</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 1996</u>
Accrued claims and judgments	\$ 75,000	\$ 25,000	\$ -	\$100,000
Capital improvement bond	63,800	-	11,000	52,800
Capital lease - cruisers	<u>-</u>	<u>81,835</u>	<u>20,459</u>	<u>61,376</u>
	<u>\$138,800</u>	<u>\$106,835</u>	<u>\$31,459</u>	<u>\$214,176</u>

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 1996

6. Taxes

Taxes were received from each of the following municipalities in the proportionate share as determined by the New Hampshire Department of Revenue Administration based on an equalized assessed evaluation:

<u>Municipality</u>	<u>Percentage</u>	<u>Amount</u>
Acworth	2.22 %	\$ 116,858
Charlestown	7.02	370,160
Claremont	21.28	1,122,145
Cornish	3.71	195,671
Croydon	1.84	96,859
Goshen	1.61	84,909
Grantham	11.90	627,309
Langdon	1.45	76,446
Lempster	2.23	117,813
Newport	11.13	587,060
Plainfield	4.97	261,924
Springfield	3.82	201,510
Sunapee	20.35	1,073,204
Unity	2.56	134,843
Washington	<u>3.91</u>	<u>205,959</u>
	<u>100.00</u> %	<u>\$5,272,670</u>

7. Retirement System

All permanent full-time employees of the County hired subsequent to January 1, 1970 must participate in the State of New Hampshire retirement system. Under this plan, employees contribute a percentage of compensation which is fixed by law, and the County contributes the remaining amount necessary to pay the benefits when due.

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 1996

7. Retirement System (Concluded)

The rates for the year ended June 30, 1996 were as follows:

County contribution -	
Sheriff's deputies and correctional officers	3.39%
All other employees	2.73
Employee contribution -	
Sheriff's deputies and correctional officers	9.30%
All other employees	5.00

The total County and employee contributions for the year ended June 30, 1996 were \$153,158 and \$262,157, respectively. Employee participants are generally allowed to retire at age 60 and receive a monthly benefit equal to 1/60th of highest three years' compensation. Police participants are generally allowed retirement after age 45 with 20 years of service or at age 60. They receive a benefit equal to 2.5% of the highest three years' compensation for each year of service, not to exceed 40 years. The pension benefit obligation is the present value of benefits estimated to be payable in the future as a result of projected employee service and final compensation (the projected benefit method). Actuarial information for the plan statewide as of June 30, 1995 was as follows:

	Police	Employees
	(000's Omitted)	
Pension benefit obligation	\$374,489	\$752,689
Net assets available for benefits, valued at market	451,006	731,764

Historical trend information is available in the State's latest annual financial report available as of June 30, 1995.

8. Commitments and Contingencies

In July 1996, the County executed a contract for an addition and renovations to the Nursing Home in the amount of \$2.1 million. The project will be funded by capital improvement bond proceeds of \$1,900,000 (see Note 5) and prior year surplus funds. These funds are restricted (see Note 3).

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 1996

9. Risk Management

The County is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County along with other municipalities and other qualified political subdivisions of New Hampshire are members of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA), a Trust organized to provide property and liability insurance coverage to its members. The County pays an annual premium to NHMA for its property and liability insurance coverage. The premium paid in 1996 was \$91,658. The insurance coverage includes \$250,000 for each and every covered property, crime or liability that exceeds \$1,000. Unpaid contributions for the year ended June 30, 1996 and due in 1995 were \$-0-. Claims submitted to the Trust that have been billed to the County for their portion of payment as of June 30, 1996 totaled \$2,000. During October 1995, \$33,180 was returned to the County as its 1994 dividend for the years 1991 and 1992.

Should there be a deficiency in NHMA Trust funds, NHMA has authority to make additional assessments of its members to meet its liabilities. As of June 30, 1996, NHMA foresees no likelihood of an additional assessment in any of the past years.

10. Budgetary Basis of Accounting

Adjustments necessary to convert the results of operations for the year on a GAAP basis to a budget basis are as follows:

	General <u>Fund</u>	Special Revenue <u>Fund</u>	Enterprise <u>Fund</u>	Total
Excess of revenues over (under) expenditures/net income budget basis	\$(115,779)	\$8,843	\$ 2,701,415	\$ 2,594,479
Long-term debt payment not recognized as expenditure	-	-	89,000	89,000
Prior year's surplus not recognized as revenue	(298,877)	-	(1,104,390)	(1,403,267)
Capital outlays not recognized as expenditure	-	-	370,665	370,665
Depreciation	-	-	(233,620)	(233,620)
Unexpended proceeds from bond issuance	-	-	(1,900,000)	(1,900,000)
Excess of revenues over expenditures/net income GAAP basis	<u>\$ (414,656)</u>	<u>\$ 8,843</u>	<u>\$ (76,930)</u>	<u>\$ (482,743)</u>

SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to General Purpose Financial Statements

June 30, 1996

11. Accrual for Self-funded Insurance

The County participates in the New Hampshire Municipal Association Health Insurance Trust Self-Funding Plus Program (Program) which provides medical health benefits to its eligible employees and their eligible dependents. The Program is self-funded and amounts collected from premiums, net of claims paid on behalf of participants, are maintained in a separate cash account and are reflected on the combined balance sheet as "restricted cash". Claims relating to the year ended June 30, 1996, which have not been paid, have been recorded as a liability as of June 30, 1996. The County is insured above a stop-loss amount of \$75,000 on individual and aggregate claims.

12. Disclosure About Fair Value of Financial Instruments

The Company's financial instruments consist of cash, short-term trade receivables and payables, and long-term debt. The carrying value of all instruments, except long-term debt, approximate their fair value. Based on the borrowing rates currently available to the County for bank loans with similar terms and average maturities, the fair value of long-term debt is \$2,380,000.

Combining Balance Sheet - Special Revenue Fund

June 30, 1996

	Registry of Deeds	Domestic Violence	Total
ASSETS			
Cash	\$ 96,440	\$ -	\$ 96,440
Prepaid expenditures	1,820	-	1,820
Due from other funds	<u>195,166</u>	<u>-</u>	<u>195,166</u>
Total assets	<u>\$293,426</u>	<u>\$ -</u>	<u>\$293,426</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 987	\$ -	\$ 987
Due to other funds	<u>-</u>	<u>2,421</u>	<u>2,421</u>
Total liabilities	987	2,421	3,408
Fund equity			
Undesignated	<u>292,439</u>	<u>(2,421)</u>	<u>290,018</u>
Total liabilities and fund equity	<u>\$293,426</u>	<u>\$ -</u>	<u>\$293,426</u>

SULLIVAN COUNTY, NEW HAMPSHIRE

Schedule 2

Combining Statement of Revenue and Expenditures - Special Revenue Fund

Year Ended June 30, 1996

	<u>Special</u>	<u>Domestic Violence</u>	<u>Total</u>
Revenue			
Fines and fees	\$232,198	\$ -	\$232,198
Expenditures			
Current			
General government	220,934	-	220,934
Miscellaneous	<u>-</u>	<u>2,421</u>	<u>2,421</u>
Total expenditures	<u>220,934</u>	<u>2,421</u>	<u>223,355</u>
Excess of revenues over (under) expenditures	<u>\$ 11,264</u>	<u>\$(2,421)</u>	<u>\$ 8,843</u>



BERRY, DUNN, McNEIL & PARKER
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT CONSULTANTS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Commissioners
Sullivan County, New Hampshire

We have audited the general purpose financial statements of Sullivan County, New Hampshire (the County) as of and for the year ended June 30, 1996, and have issued our report thereon dated August 9, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the County is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the County for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the County in a separate letter dated August 9, 1996.

This report is intended for the information of the Commissioners and management of the County. However, this report is a matter of public record and its distribution is not limited.

Berry, Dunn, McNeil & Parker

Lebanon, New Hampshire
August 9, 1996



BERRY, DUNN, McNEIL & PARKER
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT CONSULTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT
OF THE GENERAL PURPOSE FINANCIAL STATEMENTS
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Commissioners
Sullivan County, New Hampshire

We have audited the general purpose financial statements of Sullivan County, New Hampshire (the County) as of and for the year ended June 30, 1996, and have issued our report thereon dated August 9, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the County is the responsibility of the County's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the County's compliance with certain provisions of laws and regulations. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Commissioners and management of the County. However, this report is a matter of public record and its distribution is not limited.

Berry, Dunn, McNeil & Parker

Lebanon, New Hampshire
August 9, 1996

SULLIVAN COUNTY, NEW HAMPSHIRE
MEMORANDUM ON INTERNAL CONTROL STRUCTURE

June 30, 1996



BERRY, DUNN, McNEIL & PARKER
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT CONSULTANTS

To the Commissioners of
Sullivan County, New Hampshire

In planning and performing our audit of the general purpose financial statements of Sullivan County, New Hampshire (the County) for the year ended June 30, 1996, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that the structure may become inadequate because of changes in conditions or that degree of compliance with the structure may deteriorate.

REPORTABLE CONDITION

Sheriff's Office

During our inquiries of personnel and observations of the internal control structure at the Sheriff's office, we noticed areas of deficiencies which could seriously impact the effectiveness of reporting. An inadequate control structure can possibly result in errors or irregularities in reporting of transactions and handling of funds. The public scrutiny involved in local governments is high; often the mere appearance of weakness is equally significant to the public. The deficiencies are discussed below, and recommendations to improve the controls follow.

Barbara Sprague, Secretary, is responsible for the billing, collection, and deposit of all civil transactions. She also reconciles the bank account which relates to civil transactions and writes and signs the checks for this account. This is considered a lack of segregation of duties. When the same person performs compatible procedures, the risk of error or irregularity increases. While it is understandable that limited personnel affects the internal control structure with respect to segregation of duties, the current system should be changed. The following are offered as recommendations to improve the existing situation:

- 1) Cash and checks collected for payment of civil fees should be recorded by Doris Hale, Administrative Secretary, as the mail arrives. She can record this on the deposit slip itself or a separate listing which Barbara can then use to post receipts into the Accounts Receivable system. This separate listing should be retained and kept available for reconciliation to the revenue account and bank account. If this procedure is not feasible due to staffing restraints, the County should investigate establishing a "lockbox" arrangement with the bank. The lockbox arrangement is set up so that the bank receives payments on account and credits the organization's account. The bank periodically sends the receipt information to

management which allows them to properly post to the various accounts receivable. Either of these recommendations will be an effort on management's behalf to improve the system in the attempt to prevent errors and irregularities from occurring. We will be happy to discuss these issues with you further as you find necessary.

- 2) Currently, the Secretary is also responsible for preparing and signing checks. While the Sheriff is an authorized signer on the account, he rarely signs the checks. It is important that he be involved in those transactions since he is ultimately responsible for the account. The secretary can continue to write/prepare the check, but the Sheriff should sign them. We understand that he currently reviews and approves invoices before payment, which is still necessary; however, he, or another department head, should be involved in the payment itself.
- 3) The Secretary is also responsible for the reconciliation of the bank account every month. If the recommendations discussed above are implemented, it is acceptable that she continue to perform that function. However, we should point out that having a supervisor such as the Sheriff or County Coordinator review the reconciliations monthly would further strengthen the controls.

These comments and recommendations should be taken as such, and are not intended to reflect on the integrity of any personnel mentioned. The issue is serious, however, and we believe it does require your attention.

OTHER COMMENTS AND RECOMMENDATIONS

Accounts Receivable - Nursing Home

As we arrived on site at the nursing home to perform audit procedures, we found the detailed accounts receivable listing was not in agreement with the amount recorded on the general ledger. We

recognize that while it was immediately taken care of, the impact of having unbalanced records can negatively affect management decisions and actions. For example, the identification of late payers and the follow-up/collection of those late payers may not be as reliable if the listing is incomplete or does not balance to begin with. The detail accounts receivable listing should be reconciled to the general ledger balance every month.

Deceased Patients Account

There is an account held in Fleet Bank which represents money left by residents after their death. Since it is undeterminable how old the funds are, we recommend that management investigate the legal and state implications of liquidating the account. We are aware of a New Hampshire State law concerning abandoned property which is precisely related to this issue.

Computer System Backups

In these times where computers are relied upon so heavily for operations and financial information, the computer data is irreplaceable. The various departments in the County are currently making backups periodically to reduce the chance of total loss in the event of a fire, flood, or other damage to the computers. We recommend that all departments store the backups in a fire-safe vault or off premises every night.

We wish to take this opportunity to thank the entire staff of Sullivan County, in particular, Catherine Thurston and Dodi Violette, for their assistance and courtesies extended to us during the audit of the County.

This report is intended solely for the information and use of the County Commissioners and management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Berry, Dunn, McNeil & Parker

Lebanon, New Hampshire
August 9, 1996

